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United Nations Relief and Works Agency for Palestine Refugees in the Near East

Financial report and audited financial statements for the year ended 31 December 1991 and Report of the Board of Auditors

General Assembly
Official Records • Forty-seventh Session
Supplement No. 5C (A/47/5/Add.3)

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LETTERS OF TRANSMITTAL

30 June 1992

Sir,

I have the honour to transmit to you the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial period ended 31 December 1991, which were submitted by the Commissioner-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman of the
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

31 March 1992

Sir,

Pursuant to financial regulation 12.1, I have the honour to submit the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1991, which I hereby approve. The financial statements have been prepared and certified as correct by the Comptroller.

Accept, Sir, the assurances of my highest consideration.

Yours faithfully,

(Signed) Ilter TURKMEN
Commissioner-General

The Chairman of the Board of Auditors
United Nations
New York

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1991

Operations

1. The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) provides education, health and relief and social services to about 2.5 million Palestine refugees in five areas in the Near East. These areas are Jordan, Lebanon, the Syrian Arab Republic and the occupied territory of the West Bank and Gaza. Its headquarters are at Vienna, with a headquarters branch located at Amman, Jordan.

2. In 1991, a total of 365,625 children were enrolled in the Agency's 632 elementary and preparatory schools, served by a teaching force of 10,659 teachers. An additional 65,883 pupils attended government and private schools at these education levels and 55,281 students at the secondary level at no expense to UNRWA. During the school year 1990/91, vocational, technical and pre-service teacher training was provided in eight training centres, with a total enrolment of 4,989 trainees and 517 instructors. Additionally, in-service training courses were provided for 830 teachers through the education development centres attached to each field office. At the university level, 641 students benefited from the Agency's scholarship programme. Total expenditure in 1991 on the education programme amounted to $126.2 million against a budget of $135.0 million, representing about 50 per cent of the Agency's total regular budget.

3. The health programme covers curative and preventive medical services, which are provided through 116 health clinics. In 1991, 4,158,471 visits were paid to these clinics by refugee patients for medical consultations. Hospitalization is provided at heavily subsidized rates in 32 hospitals in the five fields, with which the Agency has special agreements. In Jordan these services are provided through a cash reimbursement scheme. In 1991, the number of bed days utilized by refugees in these hospitals amounted to 185,400. Environmental health services are also part of the health programme and so is the supplementary feeding programme to pre-school and school children, pregnant women and nursing mothers. Arrangements were made in 1990 to terminate part of the programme which provided cooked mid-day meals and to replace it in 1991 by distribution of food supplements which gives the same nutritional value at a lower cost. The saving achieved as a result of reducing the operating costs were allocated to other pressing needs, inter alia, in the field of primary health care. Total expenditure in 1991 on the health programme amounted to $45.7 million against a budget of $49.5 million, representing about 18 per cent of the Agency's total regular budget.

4. The Agency's relief and social services provide socio-economic support for the most disadvantaged of the Palestine refugees and facilitate their self-reliance. By the end of 1991, 38,767 families, representing some 7.6 per cent of the registered refugee population, were receiving "special hardship" assistance, consisting of food, clothing, blankets, shelter repair, selective cash grants for those in extreme distress, preferential access to vocational and teacher training and small grants to establish self-support projects. The social services comprise family casework (counselling and support to solve socio-economic problems), income-generating programmes and

related skill-training, women's programmes, the community-based rehabilitation of the disabled and projects to develop community facilities. These services are open to all eligible refugees. Total expenditure in 1991 on the relief and social services programme amounted to $26.3 million against a budget of $28.7 million, representing about 10 per cent of the Agency's total regular budget.

5. In support of the three substantive programmes described above the Agency provides supply and transport, architectural and engineering services for construction and maintenance, and administrative services, which altogether accounted for the remaining 22 per cent of the Agency's total regular budget.

6. UNRWA operates an emergency-related fund entitled Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT). In 1991, UNRWA received over $47.3 million in cash and in-kind contributions to EMLOT. Almost $42.0 million was expended in 1991. The balance of $5.3 million, together with the balance brought forward from 1990, has resulted in a closing balance by the end of 1991 of $6.9 million. The accounts for this fund are shown in statements IX to XII.

7. In addition to the immediate measures that the Agency has undertaken in response to the situation arising from the intifadah and the Israeli countermeasures, the Agency has also requested and received special contributions for improving the infrastructure in the Occupied Territory in terms of shelter rehabilitation, new or expanded sewage systems in the camps and to some limited extent for providing the Agency with better facilities to run its education, health and relief and social programmes in the Occupied Territory. More and more projects are now being implemented. In 1991, 58 projects were under implementation and expenditure amounting to $4.8 million was incurred, leaving a balance of $24.8 million at the end of 1991. The accounts for this programme are contained in statements XIII and XIV under the title Expanded Programme of Assistance (EPA).

8. The quality and the adequacy of hospital services in Gaza has deteriorated to a level considered to be far from acceptable by international standards. In 1990, the Commissioner-General launched an appeal for funds to construct a 232-bed general hospital, to provide much needed additional hospital beds and other health services, such as outpatient, diagnostic, therapeutic and supporting services. In November 1991, the European Community pledged ECU 13.0 million ($16.7 million) for construction costs. Other contributions have been received from Sweden, Spain and Turkey. The Agency has also reallocated $1.5 million from the General Fund to the hospital project for which total costs are estimated at about $35 million, including operating costs for three years. The accounts for the Gaza Hospital Fund are shown separately in statements XV and XVI.

9. Owing to the outbreak in early 1991 of the Persian Gulf Crisis, UNRWA incurred during a limited period extraordinary expenditures on arrangements required to safeguard safety of its staff, and to meet unexpected emergency needs. These expenditures are reflected in separate accounts shown in statements XVII and XVIII.

1991 budget and expenditure

10. The Agency's budget for 1991 as detailed in statement I is the final operating budget for the year under report.

11. The total budget for 1991 of $357.1 million, as shown in statement I, consists of the following elements:

	Millions of United States dollars
Regular budget	273.6
Emergency and extraordinary budgets	
Extraordinary Measures in Lebanon and the Occupied Territory (all funds)	48.1
Expanded Programme of Assistance	29.3
Persian Gulf Crisis	3.8
Gaza General Hospital Fund	2.3
	357.1

12. The figure for the regular budget includes an amount of $6.4 million budgeted for various capital and special projects on the basis of funds received before 1991 but not spent by the end of 1990. The reason for including these budgetary provisions is to enable meaningful comparisons between the budget and expenditure figures also under the heading of Capital and Special Projects.

13. The figure for the Extraordinary Measures in Lebanon and the Occupied Territory (all funds) represents the latest revision of the Financial Plan, which was prepared in several stages over the year to respond to the changing needs of the refugee population due to the political situation.

14. The budget figure for the Expanded Programme of Assistance (EPA) consists of allotments set up on the basis of the funds received in 1988, 1989, 1990 and 1991 in response to various appeals made by the Agency to solicit special contributions for projects aimed at improving the living conditions of the refugee population mainly in West Bank and Gaza.

Financial results

15. The General Fund of UNRWA ended 1991 with an excess of income over expenditure of about $14.3 million. Of this sum, $3.4 million was reallocated to Project Funds, $1.5 million to the Gaza Hospital Fund and $0.9 million to cover the deficit arising from costs incurred during the Persian Gulf Crisis (see statement II). Furthermore, a reserve of $6.5 million has been established for Emergencies and Other Contingencies (see statement V), leaving an amount of $2 million that has been added to the Agency's Working Capital

under the General Fund. The decision to set up a Reserve for Emergencies and Other Contingencies in 1991 was made in the light of prevailing uncertainties regarding the developments of operations in the area and in view of the current shortage of funds for the EMLOT programme in 1992-1993.

16. Part of the Agency's regular budget is entitled Funded Ongoing Activities, which represent the running costs of certain Training Centres. These are activities that are part of the Agency's normal programmes; however, donors are solicited for each activity. If donors are not found or if contributions are insufficient to fund the full programme, the General Fund will fund all or part of the activity. At 31 December 1991, the accumulated deficit on these funds amounted to $7.5 million, which represented an improvement of $1.8 million from 31 December 1990.

17. The Working Capital account of UNRWA is not a statutory operating reserve, but is the balance remaining in the General Fund after liabilities are deducted from assets. The working capital account is used for three purposes: (a) to meet temporary, current year imbalances in cash flow; (b) to fund unforeseen needs; and (c) in the event of a substantial reduction in the Agency's programme, to meet any extraordinary liquidating liabilities. As shown in statement VI, UNRWA increased in 1991 its General Fund Working Capital by an amount of $2.0 million thereby raising the level of the Working Capital from $31.7 to $33.7 million. This amount represents less than two months' operating expenses on UNRWA's regular programme.

18. During 1991, UNRWA had under implementation some 70 capital and special projects funded by special contributions. Statement VII shows income and expenditure in 1991 for each project, while statement VIII contains the assets and liabilities of each project fund as at 31 December 1991.

19. Statement III shows the Agency's Working Capital as well as all other fund balances. It should be noted, however, that these other balances are earmarked for special purposes. They would therefore not be available to cover part of the costs of the Agency's core programmes, if such a need would occur.

20. The accounts of the Area Staff Provident Fund are shown in statements XIX to XXIII. The total assets of the Fund rose from $552.6 million to $614.0 million. Net investment income for 1991 was $70.7 million, as compared to $46.5 million in 1990.

21. The loan scheme, which was established to assist participants by making funds available for housing and educational purposes, is in its seventh year. At 31 December 1991, outstanding loans were $12.7 million, as compared to $4.9 million in 1990.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As requested by article XII of the Financial Regulations of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the Board of Auditors has audited the accounts of UNRWA for the year ended 31 December 1991.

2. The examination was carried out in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA) and was conducted at UNRWA headquarters at Vienna and in the field office at Damascus.

3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issued management letters containing detailed observations and recommendations to the Administration. This practice helped to maintain a continuous dialogue with the Administration.

4. The following sections deal with matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. These matters were discussed with the Administration whose responses are referred to where appropriate. The present report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up of action taken on previous audit recommendations

5. As requested in paragraph 17 (a) of General Assembly resolution 46/183, on 20 December 1991, the Board has carried out a review of the measures taken by the Administration on the recommendations made by the Board in its audit report for the year ended 31 December 1990. 1/ The Agency took measures that widely reflect the suggestions of the Board. An evaluation of the effectiveness of some of the measures will have to be subject to future audits. Details can be found in annex I to the present report.

Summary of recommendations

6. The Board recommends that the following corrective actions, presented in order of priority, should be taken:

(a) The Agency's internal audit should cover offices and departments in headquarters within regular intervals (para. 108);

1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 5C (A/46/5/Add.3), sect. II.

(b) The Agency should avoid the use of internal auditors in line functions (para. 113);

(c) The Agency should initiate an equipment checking programme; the recording of equipment, especially EDP equipment, should be reviewed in all field offices (para. 89);

(d) Equipment assigned to the Agency's Public Information Office should be physically checked and records reviewed (para. 87);

(e) A comprehensive survey should be carried out in all field offices in order to identify and dispose of surplus or obsolete equipment (para. 91);

(f) The Agency should establish a consistent policy concerning the treatment of staff members who lose or damage Agency property (para. 95);

(g) The Agency should consider investing the equivalent of the forecasted amounts of headquarters disbursements of Austrian schillings and deutschmarks in deposits of those and other denominations in order to achieve higher interest (para. 52);

(h) Prior to an investment in United States dollars, the Agency should examine if it is more advantageous to convert United States dollars into other currencies combined with forward contracts (para. 52);

(i) The Agency should reduce the present number of bank accounts and examine the installation of a micro-workstation in order to facilitate the cash management (para. 54);

(j) The Agency should establish procedures for its Information System Office (ISO) and set up documentation standards for its EDP applications; the duty segregation between development and execution of EDP applications should be improved (para. 69);

(k) According to its Information Systems strategy, the Agency should concentrate all staff resources dealing with personal computers (PCs) and PC-based applications within ISO (para. 65);

(l) The Agency should implement specific measures in order to ensure the security of EDP resources (hardware, software and data) in headquarters and the field offices (para. 79);

(m) The Agency should establish and implement appropriate job-related training programmes for the EDP staff (para. 62);

(n) In order to make savings in EDP procurement, the Agency should use software packages that comply with users' needs and skills; carry out economical and technical reviews prior to the purchase of hardware; and conclude a blanket contract for PC hardware procurement (para. 75);

(o) The high costs for EDP report printing should be reduced by regularly reviewing the need for printed EDP reports and by using files downloaded on diskettes instead of printed reports (para. 72);

Summary of findings

7. Consolidated cash increased due to earlier payment of outstanding contributions and to the incomplete implementation of the cash budget (paras. 33 and 34).

8. The already high reserve for carry-forwards increased further (paras. 35 to 37).

9. The newly established "Reserve for Emergencies and other Contingencies" amounting to US$ 6.5 million was set aside from the working capital (paras. 38 to 40).

10. The Agency's financial situation improved because income increased by about US$ 68 million, while the increase in expenditures was only about US$ 15 million (paras. 41 to 43).

11. Out of almost US$ 30 million available for Expanded Programme of Assistance (EPA), less than US$ 5 million were spent (para. 44).

12. The liquidity increased by US$ 33.6 million; while consolidated liquid funds as at 31 December 1991 could have covered disbursements of approximately 12 weeks, liquid funds related to the General Fund would cover the regular programme for about nine weeks (paras. 45 to 50).

13. The investments in time deposits were not optimum with regard to portfolio mix and yield (paras. 51 to 53).

14. The Agency maintained an unneeded large number of accounts with various banks (paras. 54 to 56).

15. For the first time, accumulated termination benefits, estimated at US$ 100 million as at 31 December 1991, are disclosed in a note to the financial statements (para. 57).

16. The Agency spent more than US$ 1 million on the development of a data-processing strategy by external consultants without having received an adequate benefit (para. 58).

17. The Agency's EDP staff has not been sufficiently trained (paras. 61 to 63).

18. Owing to organizational insufficiencies and the lack of guidelines and maintenance, there is no uniform EDP application architecture (paras. 64 to 67).

19. Integrity and confidentiality of data, as well as system availability, are not ensured because of organizational insufficiencies, lacking standards for the development of EDP systems and a deficient documentation (paras. 68 to 70).

20. Expenditure for report printing increased because the need for printed reports was not examined regularly (paras. 71 to 73).

21. The Agency procured EDP software which exceeded the needs of many users; EDP hardware was purchased without prior technical and economical review (paras. 74 to 77).

22. Security of EDP resources (hardware, software and data) at headquarters and the Damascus Field Office was not ensured (paras. 78-81).

23. Equipment locator cards did not contain the required information, and the recording of EDP equipment was neither complete nor systematical (paras. 83 and 84).

24. Property control over equipment assigned to the Agency's Public Information Office was insufficient (paras. 85 to 87).

25. Physical checking of equipment at headquarters was not carried out as prescribed by the Agency's relevant instructions (paras. 88 and 89).

26. The survey of surplus and obsolete equipment in the Jordan Field Office was insufficient (paras. 90 and 91).

27. Staff members who damaged or lost Agency property were treated inconsistently (paras. 92 to 95).

28. The Agency denied staff members' responsibility and liability in cases where the Agency's Property Survey Board had considered them responsible (paras. 96 to 98).

29. The special conditions in the Syrian Arab Republic governing foreign currency transactions resulted in a substantial increase in local resources of the Damascus Field Office. Predictable exchange rate gains resulting from the two-tier exchange rate system were credited to the General Fund regardless of the fund they arose from (paras. 99 to 102).

30. Costs for the newly established secretariat of the Area Staff Provident Fund were mostly covered by savings resulting from improved monitoring of investment managers and by additional income resulting from a newly introduced loan scheme (paras. 103 to 106).

31. Several organizational units in headquarters have not been covered by the Internal Audit Office for the past 10 years (paras. 107 to 109).

32. Employment of internal auditors in line functions weakened Internal Audit manpower and involved the risk of conflicts of interest (paras. 110 to 113).

Part I: Financial statements

Accounts and financial reporting

Assets

Cash position

33. Consolidated cash increased from $83 million in 1990 to $119 million in 1991. The increase by $36 million was caused by an earlier payment of outstanding contributions in cash as well as by the low degree of budget execution of the Expanded Programme of Assistance (EPA) (16 per cent) and of the capital and special projects (24 per cent). The total increase in cash resulted in an improved liquidity position.

34. The Agency stated that the cash budget could not be fully implemented due to the disruptions caused by the Persian Gulf war. The EPA and other operations in the occupied territories had been virtually frozen at that time. Furthermore, the Agency stated that the implementation of EPA construction projects had suffered - not only in 1991 but from its inception - from delays caused by the special circumstances in the occupied territories.

Liabilities

Reserve for unliquidated obligations, goods-in-transit and carry-forwards

35. A breakdown of the figures of these accounts is listed below.

	1989	1990	1991
	(United States dollars)		
Reserves for unliquidated obligations	6 279 570	4 715 259	3 603 544
Goods-in-transit	12 766 042	10 985 863	11 978 818
Carry-forwards	2 861 061	9 430 648	11 591 719
Total	21 906 673	25 131 770	27 174 081

36. The already high reserve for carry-forwards still increased by about $2 million from 1990-1991, diminishing the working capital. A sample check of carry-forwards showed that they were generally set up only when there was a clearly identifiable project or an underlying contract.

37. The Agency stated that the increase by $2 million was closely linked with the delays in construction projects caused by the Gulf crisis.

Working capital

38. The General Fund working capital increased from $31.7 million to $33.7 million. In addition, the Agency set aside $6.5 million from the working capital by establishing a "Reserve for Emergencies and other Contingencies". The reserve was set up in the light of prevailing uncertainties regarding the developments in the area of operations and in view of the current shortage of funds for the Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT) programme in 1992-1993.

39. In the Board's view, this reserve can be considered as part of the working capital, as the Agency would use it for purposes of the General Fund, if needed.

40. For the funds other than the General Fund, the Agency records a fund balance instead of working capital. The financial situation has essentially improved, compared to the shortage of funds in 1990. In 1990, while expenditure exceeded income by $18.2 million, in 1991 an excess of income over expenditure totalling about $27.6 million led to considerable fund balances.

Income and expenditure

41. In 1991, income (in cash and in kind) increased by about $68 million. While the General Fund income moderately increased, major funds were contributed to EMLOT and EPA as shown in the table below, as follows:

	Income		Increase	Percentage
	1990	1991		
	(United States dollars)			
General Fund	237 875 014	246 027 496	8 152 482	3.4
Funded ongoing activities	8 002 193	23 706 292	15 704 099	196.2
Capital/special project	2 192 991	5 709 856	3 516 865	160.4
EMLOT	19 413 188	45 990 196	26 577 008	136.9
EPA	6 185 061	16 536 522	10 351 461	167.4
Gaza General Hospital	698 262	290 728	(407 534)	-58.4
Persian Gulf Crisis	-	3 980 901	3 980 901	-
Total	274 366 709	342 241 991	67 875 282	24.7

42. At the same time, expenditures increased by a total of about $15 million. The main increase occurred in EMLOT while the expenditure of EPA and the Project Funds slightly decreased:

	1990	1991	Increase	Percentage
	(United States dollars)			
General Fund	229 860 825	231 700 221	1 839 396	0.8
Funded ongoing activities	20 332 206	21 122 328	790 122	3.9
Capital/special project	3 417 582	3 056 418	(361 164)	-10.6
EMLOT	33 475 093	41 997 029	8 521 936	25.5
EPA	5 430 368	4 764 870	(665 498)	-12.3
Gaza General Hospital	28 507	640 211	611 704	2 145.8
Persian Gulf Crisis	0	4 836 743	4 836 743	0.0
Total	292 544 581	308 117 820	15 573 239	5.3

43. In every fund, income increased and exceeded expenditure except for the Gaza Hospital Fund and the Persian Gulf Crisis Fund, which lapsed on 31 December 1991. This enabled the Agency to consolidate its financial position. It led to an increase in the working capital, as well as in the cash and liquidity position.

44. Out of almost $30 million available for EPA less than $5 million were spent, thus leaving a fund balance of almost $25 million.

Liquidity position

45. The audit included a review of the liquidity position of the Agency as requested by the General Assembly in its forty-sixth session. Details can be found in annex II to the present report.

46. Out of cash-on-hand and in banks amounting to $119,122,952 as at 31 December 1991, a portion of $102,407,004 was invested in time deposits. All investments had a maturity of no more than three months. At year end the average period to maturity was 26 days. Therefore, the total cash of $119 million can be considered as liquid.

47. The excess of current assets over current liabilities - total liquid funds - amounted to $76 million compared to $42.4 million in 1990. The increase in liquidity by $33.6 million was mainly caused by the excess of income over expenditure and by payments received in 1991 for outstanding pledges.

48. With regard to the total expenditure of about $308 million in 1991, the Agency's liquid funds as at 31 December 1991 could have covered disbursements of approximately 12 weeks - not taking into consideration income received during 1992.

49. In the Agency's view, the liquidity assessment should be based merely on funds related to the General Fund and should not include liquid funds

earmarked for special projects, because these funds were not available to cover regular expenses. The Agency argued that according to its calculation, liquid funds were sufficient to cover the expenditure under the regular budget for a period of about nine weeks only.

50. The Board does not deny that other methods of assessing the Agency's liquidity position are feasible. However, the Board, hereby following the method applied in its previous report, decided to assess the liquidity position on a consolidated basis, because all major activities, including liquidity planning and cash management, are administered by the General Fund.

Cash management

Investment in time deposits

51. In 1991, the Agency's disbursements in Austrian schillings (S) and in Deutschmarks (DM) amounted to S 201,133,675 and DM 3,716,690. The investments in time deposits had the following portfolio mix and yield:

Amount (million)		Portfolio Percentage	Average yield Percentage
US$ 88.85	= US$ 88.85	87.1	4.86
DM 15.0	= US$ 9.87	9.7	9.4
S 35.0	= US$ 3.24	3.2	9.5

52. As the result of a review of the portfolio mix and yield, the Board suggested investing the equivalent of the forecasted amounts of disbursements of Austrian schillings and Deutschmarks in deposits of those or other denominations in order to achieve higher interest. Furthermore, the Board recommended that, prior to an investment in United States dollars the Agency should examine if it is more advantageous to convert United States dollars into other currencies combined with a forward contract.

53. The Agency agreed and will implement the Board's recommendations.

Cost efficiency in bank relations

54. As at 31 December 1991, the Agency's headquarters maintained 24 current accounts with 11 banks and 16 time deposits with seven banks. The bank charges amounted to some $75,000 in 1991.

55. The Board recommended reducing the number of bank accounts in order to facilitate the liquidity planning, decrease the workload for account reconciliation and save bank charges. Furthermore, the Board suggested analysing the cost/benefit of an electronic banking system which would reduce cost for transactions.

56. The Agency agreed to examine which accounts were not needed. They added that the installation of an electronic banking system was being analysed in coordination with IAEA which already uses such a system.

Disclosure of termination benefits

57. Following a request of the Board in its report for the year ended 31 December 1990 (para. 67), 1/ the accumulated termination benefits estimated at $100 million were disclosed for the first time in note (1) to the financial statements. While provision is made in the budget for separation payments to staff members who will leave the Agency during the financial period, reserves have not been established for separation and repatriation for future years, as such payments would be expected to be met from future income and operation reserves.

Part II: Management issues

Computer operations and EDP system

Analysis of systems requirements

58. In the past two years, the Agency has spent more than $1 million for external consultants' services in order to modernize its information systems and to formulate a data-processing strategy. The studies mostly present generally known EDP facts and descriptions of EDP technology trends; they give hardly any specific advice for the Agency to advance in finding an information systems strategy. The requirements and deliverables had not been precisely defined. An appropriate project guidance by experienced staff had not been ensured.

59. The Board is of the opinion that the services provided were not equivalent to the cost involved. The Agency's information systems could be modernized more efficiently if the staff members in charge were adequately trained in order to ensure an appropriate project guidance.

60. The Agency concurred and stated that corrective action had already been taken. They added that the contract with the EDP consultants had been cancelled meanwhile and that they were now proceeding by way of training and using their own staff.

Training for EDP staff

61. The Board's review of EDP staff training revealed that some staff members had not undergone job-related training for the past 10 years, while others had attended courses that they did not need for their job. Although training requirement lists had recently been set up for special jobs, the training was not carried out. Out of more than $20,000 budgeted for mainframe analysts/programmers training in 1991, only $3,500 were spent.

62. With regard to the essential changes and development in system and application software, a systematic and regular staff training is a prerequisite for efficient performance in the EDP field. Therefore, the Board recommends establishing and implementing appropriate job-related training programmes for the EDP staff.

63. The Agency agreed to implement a system of yearly training plans after identification of techniques and facilities needed.

Central user service

64. Several staff members in the Information System Office (ISO) and in the Training Division are in charge of personal computer (PC) issues. PC-based applications used in headquarters and in the field offices were developed by the Training Division; however, so far no guidelines for a uniform approach in developing applications have been established. Since resources to maintain these applications have not been provided, maintenance of the PC application is not ensured.

65. In order to achieve a uniform application architecture, the necessary guidelines should be established. Furthermore, all staff resources in charge of PCs and PC-based applications should be concentrated in ISO, taking account of resources needed for maintenance.

66. The Agency stated that the establishment of a focal point of assistance to PC users was planned and that guidelines for the Training Division's operation were being discussed.

67. In the Board's view, new hardware should not be installed before a new PC-oriented organization within ISO and uniform application standards are implemented.

Application development and maintenance

68. The Agency has no defined rules for systems development and documentation standards. As a result, application documentation is neither complete nor up to date. Programme amendments are not always checked and approved by a second person. The duty segregation between systems development branch and systems control officers is insufficient. Therefore, data integrity, confidentiality and systems availability are not fully ensured.

69. The Board recommends establishing procedures for ISO and setting up documentation standards for its EDP applications. The existing documentation should be updated accordingly. The duty segregation between development and execution of EDP applications should be improved.

70. The Agency accepted that improvements were called for and explained that the shortcomings were mainly due to the lack of staff. The Agency added that a study had been started to define the staff resources and time-frame needed for implementing the Board's recommendation.

Report printing and distribution

71. In 1991, ISO produced more than 1,000 different types of EDP reports, resulting in a printout of more than 4 million pages, two thirds of the Agency's costs for the use of the mainframe of IAEA were incurred for report printing. Although ISO started to download files from the mainframe to diskettes for use in PCs, the number of printed report pages has not decreased.

72. In view of the cost involved, the number of printed reports should be reduced by regularly reviewing the need for these reports and by increasingly using files downloaded to diskettes instead of laser printed reports.

73. The Agency agreed to review the use of reports.

Procurement of EDP equipment

74. As standard software packages, the Agency purchased programmes for word processing, spread sheets, database and graphical user interface; these programmes offer features which many of the users in headquarters and the field offices do not use. The standard hardware was selected without a detailed technical testing and an economical evaluation of several possible IBM compatible brands. The hardware was purchased in small quantities, although user requirements were budgeted for the whole year in advance.

75. In the Board's view, the procurement of PC hardware and software was uneconomical. Software packages should comply with users' needs and skills; therefore, in many cases full featured software versions will not be needed. Hardware procurement should not be restricted to one brand only, but include several IBM compatible brands subject to an economical and technical review. Furthermore, a blanket contract for PC hardware procurement would generate additional savings.

76. The Agency stated that the possibility of implementing these recommendations would be investigated.

77. The Board expects that future EDP procurement will be better adapted to users' needs and skills and will be carried out in a more economical way.

Security of EDP resources

78. In headquarters and in the Damascus Field Office, the prerequisites for security of EDP resources, namely, hardware, software and data, were not met. Safeguards for the prevention of unauthorized disclosure of information, the prevention of unauthorized modification of information, and the prevention of unauthorized withholding of information or resources were insufficient. Restricted access to the "finance system" was not enforced. The handling of user identification and password to be used by each user of the "finance system" could not prevent a misuse of the system. In addition, protection against virus infection and violation of copyrights and software licensing was insufficient.

79. The Board recommended several measures in order to ensure the security of EDP resources and suggested amending the Agency's relevant instruction with regard to data security.

80. The Agency stated that security standards have been established and documented; action had been initiated to reorganize the handling of user identification and passwords and to issue a new administrative instruction covering the topic of security for both Wang and PC facilities. Additional security measures would be implemented to protect both PC hardware and software.

81. The Board urges that the intended measures be implemented without delay. In addition, EDP security should be regularly checked Agency-wide.

Expendable and non-expendable property

82. The Board examined the Agency's management of expendable and non-expendable property in cooperation with the Agency's Internal Audit Office. The results of the internal audits carried out at headquarters and the Jordan Field Office have been incorporated as appropriate.

Recording of equipment

83. At headquarters most equipment locator cards did not contain the information needed to identify and locate the equipment. EDP equipment was not completely and systematically recorded. In the Damascus Field Office the EDP inventory lists neither included all software packages nor identified the computers where these programmes were installed. In the Jordan Field Office, personal computers were transferred between offices without recording the new location.

84. The Agency stated that corrective action had been taken to record the necessary information.

85. Equipment assigned to the Public Information Office at headquarters was not marked with identification numbers. The location of equipment items, such as video cameras, video recorders and photo cameras was not properly documented and, therefore, could not be identified during the audit.

86. The Agency stated that some of the equipment had been transferred to the field offices for the use of the audio-visual branch staff and that all equipment items had been physically inspected by the branch supervisor during his recent visit to the field offices.

87. In the Board's view, the insufficiencies in the control of equipment call for a physical check of equipment and a comprehensive review of the property records both in the Public Information Office and the field offices.

Physical checking of equipment

88. According to the Agency's Manual of Supply Procedures, equipment will be physically checked at least once during the course of a financial year. At headquarters, the last physical check was carried out in 1989; equipment assigned to the Public Information Office has not been physically checked since 1985.

89. The Board urges that an equipment checking programme should be initiated and that detailed recommendations made by the Internal Audit Office should be taken into consideration.

Survey of surplus and obsolete equipment

90. In the Jordan Field Office, surplus and obsolete equipment was not appropriately surveyed. Office equipment, such as typewriters, air conditioners and copiers, as well as medical and kitchen equipment, were kept without being used. Some items, such as typewriters and calculators, were still in their original delivery boxes and had not been used.

91. The Board is of the opinion that an efficient use of equipment is not ensured. Surplus equipment should be transferred to other locations if needed there. Obsolete equipment should be disposed of as soon as possible. The findings in the Jordan Field Office call for a comprehensive survey of surplus and obsolete equipment in all field offices.

Liability for losses and damages

92. A review of cases of accidents showed that staff members who caused damage to Agency vehicles were not treated consistently. In one case where the headquarters Property Survey Board considered the staff member responsible, the Field Director in charge declined to take action against the staff member. Uniform standards and criteria for determining staff members' responsibility and liability are lacking.

93. The Board recommended defining the terms "negligence", "gross negligence", and "at fault" in order to determine consistently the degree of responsibility and liability. Furthermore, the Board believes that the Property Survey Board's assessment should not be overthrown by the Field Director or the Director of Personnel.

94. The Agency announced that its Legal Department would define the above-mentioned terms in order to base the assessments of responsibility and liability on uniform standards and criteria. They argued, however, that the final decision on staff members' liability should not be made by the Property Survey Board, but by the Agency's officials ultimately responsible.

95. The Board accepts that field directors might decide on the concrete actions to be taken against a liable staff member. However, this decision should be based on the Property Survey Board's principal assessment of the liability. Otherwise, a consistent determination of responsibility and liability cannot be ensured. The Board urges the Agency to reconsider the current procedure, especially with regard to an adequate protection of Agency property.

Loss of a computer

96. A staff member at headquarters kept an Agency-owned laptop computer (with a value of $5,000) in the locked boot of his car while travelling on vacation in France. After several days, he discovered that the computer had been stolen.

97. According to the headquarters Property Survey Board, there was negligence on the part of the staff member as he could have taken the computer into the hotel at least at night. However, the Agency finally decided that the staff member had not acted in a negligent manner and therefore did not find him liable for the loss of the computer. The Agency pointed out that the staff member had taken the computer in order to undertake official work during his vacation.

98. The Board shares the Property Survey Board's assessment. In view of the fact that the contractual terms of most insurance companies exclude insurance coverage under such circumstances, the Board believes that it was negligent to leave equipment worth $5,000 in the boot of the car at night. The staff

member's dedication to work during his vacation did not exempt him from safe-keeping valuable Agency equipment. The Agency should therefore reconsider its decision, having in mind that the denial of responsibility in this case might negatively affect the staff's general concern for Agency property.

Financial management and control systems

Exchange rate gains in the Syrian Arab Republic

99. In 1991, the Agency transferred on average approximately US$ 1 million per month to the Syrian Arab Republic. According to the special conditions in the Syrian Arab Republic governing foreign currency transactions, the official exchange rate of 1 United States dollar = 11.20 Syrian pounds (LS) was applied to 50 per cent of the transferred money. Based on a Government Instruction, effective 17 August 1991, the Agency was granted LS 42 for US$ 1 for the other half. This two-tier exchange rate system resulted in an average exchange rate of US$ 1 = LS 26.60. The Agency's budget estimates, however, were based on a book rate of US$ 1 = LS 11.20; no provision had been made to allow spending of the additional funds. Exchange rate gains totalling $6.047 million were credited to the General Fund regardless of the individual fund from which they arose.

100. The Board was of the opinion that the budget estimates for the General Fund, as well as for special funded projects, should have been based on the effective exchange rates. Furthermore, the Board felt that predictable exchange rate gains should not have been credited to the General Fund but to the fund concerned.

101. The Agency stated that, effective 1 January 1992, a new book exchange rate was established for accounting and budgeting at a level of LS 26.6 per US$ 1, which was the effective rate currently obtained by the Agency. It added that the 1992-1993 biennial budget for the Syrian Arab Republic was under revision so as to reflect the new exchange rate and that the new book rate was also being applied to all special funded projects, thus excluding predictable exchange rate gains.

102. The Board deems that the steps taken are appropriate for the future, as the effective costs are now reflected in the budget estimates.

Area Staff Provident Fund

103. As a follow-up of the recommendations made in its report for the year ended 31 December 1989, 2/ the Board reviewed the new structure of the Area Staff Provident Fund.

104. The Provident Fund Investment Advisory Committee, established in 1991, consists of three experts on the subject of investment. They provided the Provident Fund's management with valuable and independent advice, for example

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2/ Ibid., Forty-fifth Session, Supplement No. 5C (A/45/5/Add.3), sect. II.

assessing investment managers' performance based on a new "performance measurement system". In addition, they gave advice on a diversification of investments. Their recommendations were followed by investing in equities and by increasing the portion of United States dollar investments and by replacing one of the investment managers.

105. In order to improve the Fund management, especially by monitoring the investment managers' activities and results, the Agency established the Provident Fund secretariat, increasing the administrative costs by $170,000. According to the Agency's statement, the additional costs have been self-financed due to additional income of $106,000 produced through a newly introduced income-generating scheme and the recovery of $69,000 by the secretariat's thorough checking of reports.

106. In the Board's view, the establishment of the Fund secretariat and of the Fund Investment Advisory Committee contributed to improve the Fund management by provision and use of more professional know-how.

Internal audit

Audit coverage

107. In the past 10 years, operational audits carried out by the Internal Audit Office focused on the field offices' activities, while several organizational units at headquarters were not audited at all.

108. In order to provide an overall appraisal of the Agency's activities with regard to economy, efficiency and effectiveness, the Internal Audit Office should also cover the offices and departments at headquarters according to the criteria of materiality. The Board recommended identifying all potential audit areas, including the offices directly reporting to the Commissioner General, and to amend the Internal Audit Manual accordingly.

109. The Agency agreed and stated that the Board's recommendation had been implemented.

Employment of auditors in line functions

110. In its report for the year ended 31 December 1989, the Board of Auditors had queried the Agency's policy to use internal auditors in line functions. Nevertheless, in 1991 the employment of auditors in line functions increased by number of staff members as well as by working days. In 1989, two auditors were employed for a total of eight weeks; in 1991, three auditors, including the Chief of the Internal Audit Office, were employed for a total of 16 weeks. In addition, the auditors' assignments led to an odd situation: while an assistant auditor carried out the financial audit in Gaza, one of the senior auditors acted as Field Finance Officer.

111. The Board pointed out that this practice weakened the audit function and the staff morale in the Internal Audit Office and created the risk of a conflict of interest for the auditors assigned. With regard to these risks and to the uncovered audit areas in headquarters, the Board recommended excluding the internal auditors' employment in line functions by amending the relevant Organizational Directive accordingly.

112. The Agency stated that its auditors were not used in line function, except under very special circumstances. A total restriction was not considered realistic as it would limit the Agency in the optimal use of its limited staff resources. The Agency added that internal international auditors might have to be assigned to line functions on an exceptional basis also in the future, if no other alternative was available.

113. The Board reiterates its reservations. As the example shows, the Agency's practice involves high risks for the internal auditors' independent judgment and thus for an effective performance of their duties. Furthermore, the extent of the internal auditors' employment in line functions cannot be considered exceptional. The Board has not found proof that there were no other alternatives and, therefore, urges the Agency to limit strictly the use of internal auditors in line functions to very exceptional cases which should require the prior approval of the Commissioner-General.

Cases of fraud and presumptive fraud

114. According to the Agency's statement of 11 March 1992, there were no cases of fraud or presumptive fraud in the year ended 31 December 1991.

Write-off of losses of cash, receivables and property

115. The report on losses for the year ended 31 December 1991 shows losses totalling $101,216, comprising cash ($525), equipment ($37,745) and supply handling losses of commodities ($62,946). According to the Agency's explanation, the supply handling losses mainly arose during transit. Damages would be claimed from the clearing agent and/or the insurance carrier. Other losses resulting from torn bags, and so on, which render supplies unfit for human consumption, would be referred to the Property Survey Board for a decision and action taken thereafter.

Acknowledgement

116. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Commissioner-General, senior officers of UNRWA, and members of their staff.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

ANNEX I

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1990 a/

I. RECOMMENDATION 6 (a)

1. The Board recommended that cash should be placed on higher-yielding time deposits to the extent permitted without neglecting other cash management considerations.

A. Measures taken by the Administration

2. The recommendation has been implemented. The cash kept on current and call accounts has been reduced from an average of $20 million to an average of $10 million.

B. Comments of the Board

3. The measures taken by the Administration are in line with the recommendation. However, the Board sees room for a further reduction of the cash balance and for higher investments in time deposits if information about field offices' cash requirements is improved.

II. RECOMMENDATION 6 (b)

4. The Board recommended that the Agency should credit interest income arising from the Gaza General Hospital Fund to this specific Fund.

A. Measures taken by the Administration

5. The recommendation has been implemented. The interest of $36,567, resulting from contributions to the Gaza General Hospital Fund, was credited to this Fund.

B. Comments of the Board

6. The measures taken by the Administration are in line with the Board's recommendation.

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a/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 5C (A/46/5/Add.3), sect. II, para. 6.

III. RECOMMENDATION 6 (c)

7. The Board recommended that outstanding pledges should be disclosed in a note to the financial statements.

A. Measures taken by the Administration

8. The Agency disclosed the outstanding pledges in note 1 (d) to the financial statements for the year 1991 and in several schedules.

B. Comments of the Board

9. The Board is satisfied with the way outstanding pledges are now disclosed.

IV. RECOMMENDATION 6 (d)

10. The Board recommended that the Agency should take due consideration of the reserves available for Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT) when planning future activities.

A. Measures taken by the Administration

11. The recommendation has been implemented. Reserves available were taken into account when the 1992-1993 EMLOT budget was prepared.

B. Comments of the Board

12. The financial situation of EMLOT has improved due to an increase in contributions by about $27 million. The fund balance increased from about $1.4 million to about $5.5 million.

V. RECOMMENDATION 6 (e)

13. The Board recommended that the Agency should permanently update the list of bank accounts.

A. Measures taken by the Administration

14. The Treasurer's list of bank accounts and the list of authorized signatories have been regularly updated.

B. Comments of the Board

15. The Board is satisfied with the measures taken by Administration.

VI. RECOMMENDATION 6 (f)

16. The Board recommended that procurement of furniture for new installations in the West Bank should be modified in order to avoid premature expenses and unnecessary storage.

A. Measures taken by the Administration

17. The concerned department heads in the West Bank have been instructed to coordinate the procurement of furniture and equipment for new installations.

B. Comments of the Board

18. The Board will follow up in future field audits if the relevant instructions are duly implemented.

VII. RECOMMENDATION 6 (g)

19. The Board recommended that the Agency should provide for more flexibility in the design of schools in order to allow for adjustment to local circumstances.

A. Measures taken by the Administration

20. According to the Agency's statement, the design for a new school is finalized in accordance with requirement specifications provided by the Department of Education. The classrooms are built in a manner which allows for future modifications. In view of the cost and other local considerations, collapsible partitions have not been used and, therefore, modifications in class sizes could not be made easily and are expensive.

B. Comments of the Board

21. The Board respects the Agency's decision that, in view of the cost involved, collapsible partitions are not considered a suitable solution.

VIII. RECOMMENDATION 6 (h)

22. The Board recommended that the selection of, and advisory service to, beneficiaries of self-support projects should be improved in order to avoid failures as occurred in previous years in Gaza.

A. Measures taken by the Administration

23. The Agency developed the training of social workers, the procedures for identifying potentially successful clients/projects, and the technical support given to clients following the award of grants for self support projects. In

Gaza, a small cadre of social workers has been selected, 14 new self-support projects were established, one of which has achieved a level of monthly income above the threshold level for special hardship assistance.

B. Comments of the Board

24. The Board appreciates the steps taken by the Agency. The results will be subject to further examination during future field audits.

ANNEX II

Liquidity position

The Board based its assessment of the liquidity position on the following terms:

(a) All pledged but still outstanding contributions, including contributions by letter of credit, were not incorporated in the calculation below, as income resulting from contributions is recorded on a cash basis of accounting;

(b) The Board considered working capital and the projects' fund balances as long-term liabilities, as these amounts are reserves for future shortfalls of funds;

(c) The inter-fund debt from project funds to the General Fund were considered as long-term assets/liabilities, as they will not be paid off in short-term;

(d) Fixed assets and stocks are not recorded and, therefore, the difference between the current and the prior year were not included in our calculation;

(e) The Board calculated on a consolidated basis for all the Agency's funds because all major activities, including liquidity planning and cash management, are administered by the General Fund;

(f) The Board considered the maturity of the investments as the basis for a reasonable assessment of liquidity. Maturities exceeding 12 months were classified as long-term.

Liquidity position (consolidated)

	31/12/90	31/12/91	Increase (decrease)
		(United States dollars)	
Assets			
Long-term			
Due from project funds	10 372 907	8 653 209	(1 719 698)
Production units inventory	180 054	1 220 725	1 040 671
Total	10 552 961	9 873 934	(679 027)
Short-term			
Cash-on-hand and in banks	83 778 053	119 122 952	35 344 899
Accounts receivable	3 521 582	5 312 902	1 791 320
Prepaid expenses	911 226	863 198	(48 028)
Due from PF	345 524	398 268	52 744
Total	88 556 385	125 697 320	37 140 935
Total assets	99 109 346	135 571 254	36 461 908
Liabilities, operating reserve, fund balances			
Long-term			
Due to General Fund	10 372 907	8 653 209	(1 719 698)
Working Capital	31 678 570	33 704 014	2 025 444
Reserve for emergencies	0	6 500 000	6 500 000
Fund balances	10 928 636	37 021 979	26 093 343
Total	52 980 113	85 879 202	32 899 089
Short-term liabilities			
Accounts payable	13 664 992	13 666 507	1 515
Reserve for unliquidated obligations	4 715 259	3 603 544	(1 111 715)
Reserve for goods-in-transit	10 985 863	11 978 818	992 955
Reserve for carry-forwards	9 430 648	11 591 719	2 161 071
Income received in advance	7 332 471	8 851 464	1 518 993
Total	46 129 233	49 692 052	3 562 819
Total liabilities	99 109 346	135 571 254	36 461 908
Excess of current assets over current liabilities	42 427 152	76 005 268	33 578 116

The increase in net current assets came up as follows:

Increase in short-term assets	37 140 935
Less increase in short-term liabilities	3 562 819
	33 578 116

The increase in net current assets resulted as follows:

Increase in Fund balances	26 093 343
Plus General Fund income	246 027 496
Less General Fund expenditure	231 700 221
Less reallocations to: - Project funds	3 445 989
- Gaza Hospital	1 500 000
- Persian Gulf deficit	855 842
Less increase in production units inventory	1 040 671
	33 578 116

III. AUDIT OPINION

We have examined the following appended financial statements. Numbered I to XXIII properly identified and relevant schedules numbered 1 to 18 of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) for the financial period ended 31 December 1991. Our examination included a general review and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination we are of the opinion that the financial statements present fairly the financial position of UNRWA as at 31 December 1991 and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles, which are applied on a basis consistent with that of the preceding financial period.

The transactions were in accordance with the Financial Regulations and the legislative authority.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

30 June 1992

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1992

I certify that the appended financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, numbered I to XXIII, are correct.

(Signed) Hans Christian CARS
Comptroller

V. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1991

STATEMENT I

ALL FUNDS

Budget and expenditure for the year ended 31 December 1991

(United States dollars)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
GENERAL FUND						
Education services						
Elementary education	64 485 000	121 000	64 606 000	64 740 899	15 868	64 756 767
Preparatory education	39 841 000	26 000	39 867 000	39 557 126	22 220	39 579 346
Vocational and professional training	8 609 000	641 000	9 250 000	8 037 463	426 556	8 464 019
Other activities	5 029 000	623 000	5 652 000	5 073 063	824 952	5 898 015
Subtotal	117 964 000	1 411 000	119 375 000	117 408 551	1 289 596	118 698 147
Health services						
Medical services	25 540 000	684 000	26 224 000	25 805 736	709 036	26 514 772
Environmental sanitation	7 746 000	212 000	7 958 000	7 509 442	144 664	7 654 106
Nutrition and supplementary feeding	1 233 000	-	1 233 000	850 862	-	850 862
Subtotal	34 519 000	896 000	35 415 000	34 166 040	853 700	35 019 740
Relief and social services						
Relief services	8 059 000	16 771 000	24 830 000	7 674 378	15 752 336	23 426 714
Social services	2 381 000	-	2 381 000	2 228 161	688	2 228 849
Subtotal	10 440 000	16 771 000	27 211 000	9 902 539	15 753 024	25 655 563

STATEMENT I (continued)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
Operational services						
Supply and transport services	11 079 000	6 601 000	17 680 000	11 182 360	2 180 917	13 363 277
Architectural and engineering services	6 355 000	-	6 355 000	6 328 776	-	6 328 776
Subtotal	17 434 000	6 601 000	24 035 000	17 511 136	2 180 917	19 692 053
Common services						
General management	14 339 000	-	14 339 000	13 440 644	3	13 440 647
Administration	20 520 000	15 000	20 535 000	17 774 668	797	17 775 465
Subtotal	34 859 000	15 000	34 874 000	31 215 312	800	31 216 112
Excess valuation	-	-	-	-	1 418 606	1 418 606 a/
Total, General Fund	215 216 000	25 694 000	240 910 000	210 203 578	21 496 643	231 700 221
Funded ongoing activities						
Education services	5 525 000	123 000	5 648 000	5 527 444	2 875	5 530 319
Health services	3 075 000	9 443 000	12 518 000	3 137 320	7 081 546	10 218 866
Relief services	421 000	2 000	423 000	396 085	-	396 085
Operational services	397 000	-	397 000	397 102	4 131 939	4 529 041
Common services	4 000	-	4 000	2 829	-	2 829
Subtotal	9 422 000	9 568 000	18 990 000	9 460 780	11 216 360	20 677 140
Excess valuation	-	-	-	-	445 188	445 188 a/
Total, ongoing activities	9 422 000	9 568 000	18 990 000	9 460 780	11 661 548	21 122 328

STATEMENT I (continued)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
CAPITAL AND SPECIAL PROJECTS						
I. Funded						
Education services	3 076 000	-	3 076 000	794 883	-	794 883
Health services	158 000	-	158 000	204 821	-	204 821
Relief and social services	436 000	-	436 000	148 104	-	148 104
Operational services	22 000	-	22 000	18 575	-	18 575
Common services	139 000	-	139 000	-	192 624	192 624
Total, funded	3 831 000	-	3 831 000	1 166 383	192 624	1 359 007
II. Funded in prior years						
Education services	4 811 000	-	4 811 000	761 668	369 000	1 130 668
Health services	884 000	-	884 000	307 975	-	307 975
Relief services	361 000	-	361 000	132 299	-	132 299
Operational services	143 000	-	143 000	107 646	-	107 646
Common services	210 000	-	210 000	18 823	-	18 823
Total, funded in prior years	6 409 000	-	6 409 000	1 328 411	369 000	1 697 411
III. Unfunded						
Education services	2 126 000	-	2 126 000	-	-	-
Health services	510 000	-	510 000	-	-	-
Relief services	273 000	-	273 000	-	-	-
Operational services	8 000	-	8 000	-	-	-
Common services	545 000	-	545 000	-	-	-
Total, unfunded	3 462 000	-	3 462 000	-	-	-
Total, capital and special projects	13 702 000	-	13 702 000	2 494 794	561 624	3 056 418
Total, regular programme	238 340 000	35 262 000	273 602 000	222 159 152	33 719 815	255 878 967

STATEMENT I (concluded)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT) (all funds)	17 511 000	30 623 000	48 134 000	16 348 103	24 789 702	41 137 805
Excess valuation	-	-	-	-	859 224	859 224 a/
Total EMLOT	17 511 000	30 623 000	48 134 000	16 348 103	25 648 926	41 997 029
Expanded Programme of Assistance	29 344 000	-	29 344 000	4 554 902	209 968	4 764 870
Gaza General Hospital	2 289 000	-	2 289 000	640 211	-	640 211
Persian Gulf crisis	876 000	2 939 000	3 815 000	855 842	3 980 901	4 836 743
Grand total	288 360 000	68 824 000	357 184 000	244 558 210	63 559 610	308 117 820

a/ Excess valuation represents the difference between donor's valuation and market value.

STATEMENT II

ALL FUNDS

Income and expenditure for the year ended 31 December 1991
(United States dollars)

1990		General Fund	Project funds: Funded ongoing activities	Project funds: Capital and special projects	EMLOT a/ (All funds)	EPA b/	Gaza General Hospital	Persian Gulf crisis	Total
	INCOME								
187 541 497	Governments (schedules 2, 3, 7, 8, 9, 10, 11, 12, 13 and 14)	178 288 204	4 425 000	4 434 799	29 126 717	15 586 097	290 728	3 931 835	236 083 380
58 678 942	Intergovernmental organizations (schedules 2, 3, 7, 8, 9, 10, 11, 12, 13 and 14)	39 907 933	18 890 510	443 217	15 070 871	269 872	-	-	74 582 403
12 134 466	United Nations organizations (schedules 2, 3, 7, 8, 9, 10, 11, 12, 13 and 14)	11 795 226	-	369 000	7 200	338 728	-	49 066	12 559 220
3 153 987	Non-governmental organizations (schedules 2, 3, 7, 8, 9, 10, 11, 12, 13 and 14)	204 152	357 082	445 973	1 079 856	292 278	-	-	2 379 341
851 826	Other sources (schedules 2, 3, 7, 8, 9, 10, 11, 12, 13 and 14)	184 347	33 700	16 867	705 552	49 547	-	-	990 013
7 121 449	Miscellaneous income (schedule 4)	6 721 145	-	-	-	-	-	-	6 721 145
2 075 756	Adjustment to prior years' income (schedule 5)	3 235 948	-	-	-	-	-	-	3 235 948
7 730 342	Exchange rate gains	5 690 541	-	-	-	-	-	-	5 690 541
279 288 265		246 027 496	23 706 292	5 709 856	45 990 196	16 536 522	290 728	3 980 901	342 241 991
292 544 581	EXPENDITURE	231 700 221	21 122 328	3 056 418	41 997 029	4 764 870	640 211	4 836 743	308 117 820
(13 256 316)	Gross excess of income over expenditure	14 327 275	2 583 964	2 653 438	3 993 167	11 771 652	(349 483)	(855 842)	34 124 171
(4 921 556)	Reallocation to project funds statement VII, to	(3 445 989)	-	3 445 989	-	-	-	-	-
-	Gaza General Hospital statement XV and to cover the deficit due to Persian Gulf crisis (statement XVII)	(1 500 000)	-	-	-	-	1 500 000	-	-
-		(855 842)	-	-	-	-	-	855 842	-
-	Reserve for emergencies and other contingencies (statement V)	(6 500 000)	-	-	-	-	-	-	(6 500 000)
(18 177 872)	NET EXCESS OF INCOME OVER EXPENDITURE	2 025 444	2 583 964	6 099 427	3 993 167	11 771 652	1 150 517	-	27 624 171

a/ EMLOT: Extraordinary Measures in Lebanon and the Occupied Territory.
b/ EPA: Expanded Programme of Assistance.

STATEMENT III

ALL FUNDS

Assets and liabilities as at 31 December 1991

(United States dollars)

1990		General Fund	Project funds: Funded ongoing activities	Project funds: Capital and special projects	EMLOT a/ (All funds)	EPA b/	Gaza General Hospital	Persian Gulf crisis	Total
	ASSETS								
83 778 053	Cash on hand and in bank	67 036 852	1 208 215	12 181 230	10 423 352	26 217 307	2 055 996	-	119 122 952
3 521 582	accounts receivable after provision for uncollectible amounts	5 312 902	-	-	-	-	-	-	5 312 902
911 226	Prepaid expenses and advances to suppliers	466 083	36 020	7 725	1 045	352 325	-	-	863 198
180 054	Production units inventory	1 220 725	-	-	-	-	-	-	1 220 725
10 372 907	Due from project funds (statements VIII, XII and XIV)	8 653 209	-	-	-	-	-	-	8 653 209
345 524	Due from Area Staff Provident Fund	398 268	-	-	-	-	-	-	398 268
99 109 346		83 088 039	1 244 235	12 188 955	10 424 397	26 569 632	2 055 996	-	135 571 254
	LIABILITIES AND RESERVES								
	Liabilities								
13 664 992	Accounts payable	12 163 028	143 044	149 029	785 006	191 281	235 119	-	13 666 507
4 715 259	Reserve for unliquidated obligations	2 926 778	234 801	2 770	348 373	90 822	-	-	3 603 544
10 985 863	Reserve for goods-in-transit	9 917 537	286 916	97 060	996 744	679 956	605	-	11 978 818
9 430 648	Reserve for carry-forwards	10 404 503	1 114 108	40 410	32 422	276	-	-	11 591 719
7 332 471	Income received in advance	7 472 179	-	-	1 379 285	-	-	-	8 851 464
10 372 907	Due to General Fund	-	5 800 835	662 477	1 359 955	829 942	-	-	8 653 209
56 502 140		42 884 025	7 579 704	951 746	4 901 785	1 792 277	235 724	-	58 345 261
31 678 570	Working capital (operational reserve (statement VI)	33 704 014	-	-	-	-	-	-	33 704 014
-	Reserve for emergencies and other contingencies (statement V)	6 500 000	-	-	-	-	-	-	6 500 000
10 928 636	Fund balances (statements VIII, X, XII, XIV and XVI)	-	(6 335 469)	11 237 209	5 522 612	24 777 355	1 820 272	-	37 021 979
99 109 346		83 088 039	1 244 235	12 188 955	10 424 397	26 569 632	2 055 996	-	135 571 254

a/ EMLOT: Extraordinary Measures in Lebanon and the Occupied Territory.

b/ EPA: Expanded programme of assistance.

STATEMENT IV

General Fund

Income and expenditure for the year ended
31 December 1991

(United States dollars)

1990		Cash	In kind	Total
	INCOME			
220 947 467	Payments and deliveries received (schedules 2 and 3)	207 925 820	22 454 042	230 379 862
-	Reallocation	957 399	(957 399)	-
7 121 449	Miscellaneous income (schedule 4)	6 721 145	-	6 721 145
2 075 756	Adjustments to prior years income and expenditure (schedule 5)	3 235 948	-	3 235 948
7 730 342	Exchange rate gains	5 690 541	-	5 690 541
237 875 014		224 530 853	21 496 643	246 027 496
	EXPENDITURE			
229 860 825	General Fund (schedule 1)	210 203 578	21 496 643	231 700 221
8 014 189	Gross excess of income over expenditure	14 327 275	-	14 327 275
	Less:			
(4 921 556)	Reallocation to project funds, statement VII, to	3 445 989	-	3 445 989
-	Gaza General Hospital, statement XV, and to cover the deficit due to the	1 500 000	-	1 500 000
-	Persian Gulf crisis (statement XVII)	855 842	-	855 842
-	Reserve for emergencies and other contingencies, statement V	6 500 000	-	6 500 000
3 092 633	Net excess of income over expenditure	2 025 444	-	2 025 444

STATEMENT V

General Fund

Assets and liabilities as at 31 December 1991

(United States dollars)

1990			1991
	ASSETS		
55 834 448	Cash on hand and in banks		67 036 852
4 263 368	Accounts receivable	5 717 193	
(741 786)	Less: provision for uncollectible amounts	(404 291)	5 312 902
845 226	Prepaid expenses and advances to suppliers		466 083
180 054	Production units inventory		1 220 725
10 372 907	Due from project funds (statements VIII, XII and XIV)		8 653 209
345 524	Due from Area Staff Provident Fund		398 268
71 099 741			83 088 039
	LIABILITIES AND RESERVES		
	Liabilities		
11 755 228	Accounts payable		12 163 028
4 125 125	Reserve for unliquidated obligations		2 926 778
8 183 955	Reserve for goods-in-transit		9 917 537
8 024 392	Reserve for carry-forwards		10 404 503
7 332 471	Income received in advance		7 472 179
39 421 171			42 884 025
	Reserves		
31 678 570	Working capital (operating reserve) (statement VI)		33 704 014
-	Emergencies and other contingencies		6 500 000
71 099 741			83 088 039

STATEMENT VI

General Fund

Working capital (operating reserve) for the year ended 31 December 1991

(United States dollars)

1990		1991
28 946 574	Balance as at 1 January	31 678 570
	Add:	
3 092 633	Net excess of income over expenditure	2 025 444
	Less:	
(360 637)	Fund adjustment	-
31 678 570		33 704 014

SCHEDULE 1

GENERAL FUND

Expenditure for the year ended 31 December 1991

(United States dollars)

	Cash	In kind	Total
EDUCATION SERVICES			
Elementary education	64 740 899	15 868	64 756 767
Preparatory education	39 557 126	22 220	39 579 346
Vocational and professional training			
Training conducted in UNRWA centres			
Gaza Vocational Training Centre	100 013	16 829	116 842
Siblin Training Centre	1 458 111	7 622	1 465 733
Damascus Vocational Training Centre	1 821 695	10 002	1 831 697
Wadi Seer Training Centre	1 687 991	16 146	1 704 137
Amman Training Centre	1 195 818	18 990	1 214 808
Kalandia Vocational Training Centre	1 384 476	13 902	1 398 378
Ramallah Training Centres	-	29 726	29 726
Training subsidized outside UNRWA centres			
Trade training	19 440	-	19 440
University education			
University scholarships in Gaza	141 507	-	141 507
University scholarships in Lebanon	10 100	-	10 100
University scholarships in the Syrian Arab Republic	23 651	-	23 651
University scholarships in Jordan	111 646	-	111 646
University scholarships in the West Bank	40 292	-	40 292
Placement services	53 886	-	53 886
Common training costs	280 975	190 476	471 451
Other activities	4 780 925	947 815	5 728 740
Total, education services	117 408 551	1 289 596	118 698 147

SCHEDULE 1 (continued)

	Cash	In kind	Total
HEALTH SERVICES			
Medical services			
Pharmacy services	340 013	-	340 013
Laboratory services	883 558	11	883 569
Clinic services	11 770 522	98 320	11 868 842
Maternity centres	374 597	4 864	379 461
General hospitals	5 596 365	16 918	5 613 283
Tuberculosis control	143 288	4	143 292
Mental health	117 723	-	117 723
Dental care	894 665	-	894 665
School health services	240 655	-	240 655
Health education	247 083	-	247 083
Augusta Victoria Hospital	3 118 282	-	3 118 282
Administration	2 078 982	588 918	2 667 900
Environmental sanitation			
Surface water drainage	375 446	-	375 446
Refuse and sewage disposal	6 279 853	170	6 280 023
Water supply	469 297	88 026	557 323
Insect and rodent control	53 019	-	53 019
Administration	331 830	56 469	388 299
Nutrition and supplementary feeding	850 862	-	850 862
Total, health services	34 166 040	853 700	35 019 740

SCHEDULE 1 (continued)

	Cash	In kind	Total
RELIEF AND SOCIAL SERVICES			
Special hardship assistance			
Cost of supplies and related distribution	3 266 156	15 590 689	18 856 845
Relief and welfare services			
Quality control	33 457	-	33 457
Eligibility and registration	880 862	-	880 862
Sewing centre instruction	564 449	15	564 464
Carpentry centre instruction	57 032	-	57 032
Youth activities	51 460	437	51 897
Women's activities	512 503	9	512 512
Training of handicapped youth	136 563	-	136 563
Gaza Centre for the Blind	27 000	295	27 295
Roads and camp improvements	377 984	161 579	539 563
Community development	86 079	-	86 079
Community centres for the disabled	126 416	-	126 416
Income-generating projects	663 786	-	663 786
Other costs	88 827	-	88 827
Administration	3 029 965	-	3 029 965
Total, relief and social services	9 902 539	15 753 024	25 655 563
OPERATIONAL SERVICES			
Supply and transport services			
Purchase of supplies for inventory	(553 044)	2 096 146	1 543 102
Supply warehousing	2 328 588	43 138	2 371 726
Vehicle maintenance	1 271 671	133	1 271 804
Passenger transport	2 170 875	-	2 170 875
Freight transport	1 774 920	41 410	1 816 330
Port operations	1 322 372	-	1 322 372
Administration	2 866 978	90	2 867 068
Architectural and engineering services	6 328 776	-	6 328 776
Total, operational services	17 511 136	2 180 917	19 692 053

SCHEDULE 1 (concluded)

	Cash	In kind	Total
COMMON SERVICES			
General management			
Agency administration	1 551 711	-	1 551 711
Field office administration	2 647 488	-	2 647 488
Area administration	1 354 949	-	1 354 949
Camp services administration	572 286	3	572 289
Public information services	2 050 227	-	2 050 227
External relations	658 789	-	658 789
Programme planning and evaluation services	440 070	-	440 070
Internal and external audit services	963 661	-	963 661
Legal services	884 182	-	884 182
Protective services	1 677 238	-	1 677 238
New York Liaison Office	303 531	-	303 531
Cairo Office	49 806	-	49 806
Riyadh Liaison Office	12 724	-	12 724
Provident Fund secretariat	231 536	-	231 536
Larnaca Office	43 274	-	43 274
Administration			
Personnel services	3 778 669	-	3 778 669
Administrative services	5 758 017	797	5 758 814
Finance services	4 307 853	-	4 307 853
Information systems office	3 167 063	-	3 167 063
Information systems strategy	1 000 148	-	1 000 148
Repairs and maintenance services	119 836	-	119 836
Training of staff	509 096	-	509 096
Income from programme support costs	(866 842)	-	(866 842)
Total, common services	31 215 312	800	31 216 112
Excess valuation	-	1 418 606	1 418 606
Grand total	210 203 578	21 496 643	231 700 221

General Fund

Report on cash contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Argentina Allocation: $15,000 for 1988 and $10,538 for 1989 (partial)	$	25 538	25 538	25 538	-	25 538
Australia Pledged by letter of 4 September 1990	$A	2 500 000	2 500 000	1 951 250	-	1 951 250
Austria	$	500 000	500 000	500 000	-	500 000
Austria Pledging Conference	$	633 500	633 500	633 500	-	633 500
Austria Teachers salaries, Jordan	$	1 900 000	-	-	1 900 000	1 900 000
Bahrain Pledging Conference	$	15 000	15 000	15 000	-	15 000
Barbados Balance as at 1 January 1991	$	1 000	1 000	1 000	-	1 000
Belgium	BF	20 000 000	20 000 000	572 652	-	572 652
Belgium Pledging Conference	£stg	323 681	323 681	632 189	-	632 189
Brazil Outstanding pledge of 1989	$	10 000	10 000	10 000	-	10 000
Brunei Darussalam Based on 1990 pledge	$	10 000	10 000	10 000	-	10 000

SCHEDULE 2 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Canada Pledged by Canadian Mission, Vienna	Can$	10 500 000	10 500 000	9 185 146	-	9 185 146
Chile Pledging Conference	$	5 000	-	-	5 000	5 000
Chile Balance as at 1 January 1991	$	5 000	-	-	5 000	5 000
China Pledging Conference	$	60 000	60 000	60 000	-	60 000
Colombia Pledging Conference	$	1 828	1 828	1 828	-	1 828
Cyprus Pledging Conference	£C	1 100	-	-	2 500	2 500
Denmark Pledging Conference	DKr	15 000 000	15 000 000	2 329 301	-	2 329 301
Egypt Pledging Conference	LE	10 000	-	-	3 003	3 003
Finland Pledging Conference	$	4 979 253	4 979 253	4 979 253	-	4 979 253
France Pledging Conference	FF	11 580 000	11 580 000	2 049 558	-	2 049 558

SCHEDULE 2 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Germany	DM	4 000 000	4 000 000	2 400 000	-	2 400 000
Germany	DM	7 050 000	7 050 000	4 196 429	-	4 196 429
Greece Pledging Conference	$	80 000	80 000	80 000	-	80 000
Holy See Pledging Conference: $5 000 (reg) $15 000 (spec)	$	20 000	20 000	20 000	-	20 000
Iceland	$	10 490	-	-	10 490	10 490
Iceland	$	9 500	9 500	9 500	-	9 500
India Pledging Conference	Rs	225 000	225 000	8 689	-	8 689
India Balance as at 1 January 1991	S	151 200	151 200	14 131	-	14 131
Indonesia Pledging Conference	$	8 000	8 000	8 000	-	8 000
Iran (Islamic Republic of) Pledging Conference	$	30 000	-	-	30 000	30 000
Iran (Islamic Republic of) Balance as at 1 January 1991	$	30 000	-	-	30 000	30 000
Ireland Pledging Conference	$	142 896	142 896	142 896	-	142 896

SCHEDULE 2 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Italy Pledge of Lit 13.0 billion	$	9 965 504	9 965 504	9 965 504	-	9 965 504
Japan	$	10 000 000	10 000 000	10 000 000	-	10 000 000
Japan Insurance cost for flour	$	27 224	27 224	27 224	-	27 224
Kuwait	$	1 500 000	1 500 000	1 500 000	-	1 500 000
Luxembourg Pledging Conference	LuxF	1 400 000	1 400 000	38 991	-	38 991
Malaysia Pledging Conference	$	10 000	10 000	10 000	-	10 000
Maldives	$	1 000	1 000	1 000	-	1 000
Malta	$	1 305	1 305	1 305	-	1 305
Mauritius	$	1 110	1 110	1 110	-	1 110
Mexico	$	2 999	2 999	2 999	-	2 999
Monaco	F	28 000	28 000	5 556	-	5 556
Morocco	$	29 000	-	-	29 000	29 000
Morocco Balance as at 1 January 1991	$	26 117	26 117	26 117	-	26 117

SCHEDULE 2 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Namibia	$	500	-	-	500	500
Netherlands	$	4 873 426	4 873 426	4 873 426	-	4 873 426
Pledging Conference	$	117 060	117 060	117 060	-	117 060
New Zealand	$	24 223	24 223	24 223	-	24 223
Nigeria	NKr	65 000 000	65 000 000	10 540 165	-	10 540 165
Norway	$	4 000	4 000	4 000	-	4 000
Oman	$	14 591	14 591	14 591	-	14 591
Pakistan						
Pledging Conference	$	500	500	500	-	500
Panama	$	2 000	211	211	1 789	2 000
Philippines	$	2 000	193	193	1 807	2 000
Philippines						
1990 contribution	$	25 000	25 000	25 000	-	25 000
Portugal	$	25 000	25 000	25 000	-	25 000
Portugal	$	10 000	10 000	10 000	-	10 000
Republic of Korea						
Pledging Conference						

SCHEDULE 2 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Saudi Arabia 1990 contribution	$	1 200 000	1 200 000	1 200 000	-	1 200 000
Senegal Balance as at 1 January 1991	$	4 078	4 078	4 078	-	4 078
Singapore Pledging Conference	$	3 000	3 000	3 000	-	3 000
Spain Pledging Conference	$	25 228 741	25 228 741	2 051 117	-	2 051 117
Sweden Pledging Conference	SKr	40 000 000	40 000 000	7 183 263	-	7 183 263
Sweden Pledging Conference	$	14 443 909	14 443 909	14 443 909	-	14 443 909
Switzerland Pledging Conference	SwF	3 200 000	3 200 000	2 206 897	-	2 206 897
Thailand 1991 pledge	$	14 005	14 005	14 005	-	14 005
Tunisia For 1990 and 1991	$	26 230	26 230	26 230	-	26 230
Turkey Pledging Conference	$	40 000	-	-	40 000	40 000
United Kingdom of Great Britain and Northern Ireland	£stg	6 000 000	6 000 000	10 672 888	-	10 672 888

SCHEDULE 2 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
United States of America Pledging Conference	$	62 000 000	62 000 000	62 000 000	-	62 000 000
Venezuela	$	9 963	9 963	9 963	-	9 963
Venezuela Balance of 1990 contribution	$	2 173	2 173	2 173	-	2 173
Yugoslavia Pledging Conference	$	20 000	-	-	20 000	20 000
Total for Governments				166 867 558	2 079 089	168 946 647
Intergovernmental organizations						
European Community Education programme	ECU	22 000 000	22 000 000	25 142 857	-	25 142 857
European Community Health programme	ECU	2 000 000	2 000 000	2 285 714	-	2 285 714
European Community Distribution costs of 1989 food commodities	$	24 867	24 867	24 867	-	24 867
European Community Distribution costs	$	2 216 252	2 216 252	2 216 252	-	2 216 252
European Community Distribution costs	$	374 666	374 666	374 666	-	374 666
European Community	ECU	48 660	-	-	64 880	64 880
European Community	ECU	1 393	-	-	1 857	1 857

SCHEDULE 2 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)						
European Community	ECU	24 178	-	-	32 237	32 237
European Community	ECU	22 000	22 000	28 205	-	28 205
European Community Superintendence costs of 14,934 tons of food	ECU	14 934	13 440	15 360	1 992	17 352
European Community Internal transport costs of 14,934 tons of food	ECU	249 944	224 950	257 086	33 325	290 411
European Community Distribution costs of 10,440 tons of food	ECU	522 000	469 800	536 914	69 600	606 514
European Community	$	250 000	250 000	250 000	-	250 000
Distribution costs	ECU	62 500	-	-	83 333	83 333
Total for intergovernmental organizations				31 131 921	287 224	31 419 145
Non-governmental organizations						
AUSTCARE For Deir el-Balah Health Centre, Gaza	$	9 724	9 724	9 724	-	9 724
Cooperation for development For delivery of goods in Lattakia	SwF	2 503	2 503	1 971	-	1 971
Middle East and Africa Ladies Assoc., Japan	¥	1 000 000	1 000 000	7 634	-	7 634
Norwegian Refugee Council Part of NKr 1.5 million pledged	$	64 310	64 310	64 310	-	64 310

SCHEDULE 2 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)						
Swiss and German Aid Caritas, Switzerland Part 91 operational costs of Mother and Child Health Clinic of Am'ari Health Centre, West Bank	$	10 000	10 000	10 000	-	10 000
Y.M.C.A. Cash for medical assistance	$	21 834	21 834	21 834	-	21 834
Total for non-governmental organizations				115 473	-	115 473
United Nations organizations						
UNICEF Travel of the field health officer, Jordan to West Bank	$	969	969	969	-	969
United Nations (New York) International staff costs - 1991	$	9 831 935	9 800 000	9 800 000	31 935	9 831 935
Total for United Nations organizations				9 800 969	31 935	9 832 904

SCHEDULE 2 (concluded)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources						
Jordan Travel Bureau	$	4 093	4 093	4 093	-	4 093
UNRWA Ladies, Vienna Purchase of cots for Women's Programme Centres in the Syrian Arab Republic and Lebanon	S	36 000	36 000	2 857	-	2 857
United Nations Information Centre, Japan	¥	115 000	115 000	838	-	838
Sundry donors	$	2 116	2 116	2 116	-	2 116
Total for other sources				9 904	-	9 904
Total, General Fund, cash contributions				207 925 825	2 398 248	210 324 073

SCHEDULE 3

GENERAL FUND

Report on in kind contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Belgium 2,190 tons flour (3,000 tons wheat) for 1990	$	551 669	551 669	551 669	-	551 669
Belgium 5,050 tons flour	$	1 299 214	1 299 214	1 299 214	-	1 299 214
Belgium 20 empty containers	$	38 367	38 367	38 367	-	38 367
France Rent in Lebanon	$	647	647	647	-	647
Government drug stores. Israel medical supplies	$	4 400	4 400	4 400	-	4 400
Israel	$	77 970	77 970	77 970	-	77 970
Israel Medical supplies from Ministry of Health	$	29 771	29 771	29 771	-	29 771
Japan 1990 flour contribution	¥	1 006 000 000	1 006 000 000	7 329 675	-	7 329 675
Japan Balance as at 1 January 1991 - flour from 1989	$	42 540	42 540	42 540	-	42 540
Japan Equipment for the Wadi Seer Training Centre/Jordan donated by the Japan International Cooperation Agency	$	6 335	6 335	6 335	-	6 335

SCHEDULE 3 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Jordan Water and electricity	$	98 429	98 429	98 429	-	98 429
Lebanon Rent	$	331	331	331	-	331
Sri Lanka Balance as at 1 January 1991 - tea	$	2 000	-	-	2 000	2 000
Sri Lanka Tea shipped to Amman	$	2 000	-	-	2 000	2 000
Switzerland 4,570 tons flour, transportation and distribution costs	$	1 842 105	260 965	260 965	1 581 140	1 842 105
Switzerland Balance as at 1 January 1991 - cash for purchase of flour	SwF	69 128	69 128	47 674	-	47 674
Switzerland 200 tons milk	$	1 541 447	1 143 138	1 143 138	398 309	1 541 447
Switzerland 169 tons baby cereal	$	443 864	313 735	313 735	130 129	443 864
Switzerland Balance as at 1 January 1991 - rice	$	104 298	104 298	104 298	-	104 298
Syrian Arab Republic Porterage, transportation and rents	$	71 489	71 489	71 489	-	71 489
Total for Governments				11 420 647	2 113 578	13 534 225

SCHEDULE 3 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations						
European Community Burghol	$	452 101	-	-	452 101	452 101
European Community Olive oil	$	49 400	-	-	49 400	49 400
European Community Tomato paste	$	300 396	278 372	278 372	22 024	300 396
European Community Pulses	$	31 287	-	-	31 287	31 287
European Community Skimmed milk	$	5 620 835	5 499 118	5 499 118	121 717	5 620 835
European Community 1,689 tons vegetable oil	$	1 604 550	978 714	978 714	625 836	1 604 550
European Community 2,502 tons sugar	$	1 069 604	864 353	864 353	205 251	1 069 604
European Community 3,643 tons skimmed milk	$	7 066 837	517 831	517 831	6 549 006	7 066 837
European Community 2,014 tons rice	$	906 300	682 385	682 385	223 915	906 300
European Community 2,382 tons corned beef	$	6 438 377	4 389 579	4 389 579	2 048 798	6 438 377
European Community 845 tons tomato paste	$	1 183 000	778 708	778 708	404 292	1 183 000
European Community Balance as at 1 January 1991 - corned beef	$	713 546	713 546	713 546	-	713 546
European Community Corned beef	$	1 154 953	1 154 953	1 154 953	-	1 154 953
European Community Supplementary feeding programme	$	(7 081 546)	(7 081 546)	(7 081 546)	-	(7 081 546)
Total for intergovernmental organizations				8 776 013	10 733 627	19 509 640

SCHEDULE 3 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
COCIS (Italian non-governmental organizations for international development) Exercise books	$	3 520	-	-	3 520	3 520
Direct Relief International United States of America Medical supplies	$	36 122	36 122	36 122	-	36 122
Malaysian Sociological Research Institute New and old clothing	$	3 680	3 680	3 680	-	3 680
Red Cross, Spain Medical supplies	$	18 046	9 111	9 111	8 935	18 046
Red Cross, Spain Medical supplies	$	8 935	8 935	8 935	-	8 935
Soviet Peace Fund and the SAASC Scholastic supplies	$	31 817	30 832	30 832	985	31 817
Total for non-governmental organizations				88 680	13 440	102 120
United Nations organizations						
UNDOF, Damascus Used generators	$	4 022	-	-	4 022	4 022
UNESCO 1991 - staff costs	$	1 133 854	1 133 854	1 133 854	-	1 133 854

SCHEDULE 3 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
United Nations organizations (continued)						
UNESCO Medical supplies	$	19 501	19 501	19 501	-	19 501
UNICEF Vaccine	$	71 640	71 640	71 640	-	71 640
UNICEF Medical instruments	$	2 193	2 193	2 193	-	2 193
UNICEF Medical supplies	$	121 683	121 683	121 683	-	121 683
WHO Staff costs - 1991	$	645 387	645 387	645 387	-	645 387
Total for United Nations organizations				1 994 258	4 022	1 998 280
Other sources						
Gaza various donors Rents	$	98 089	98 089	98 089	-	98 089
Medical Export Group, the Netherlands Medical supplies	$	1 165	1 165	1 165	-	1 165
Merck Sharp and Dohme Vaccines	$	57 600	57 600	57 600	-	57 600
Prodonta, Switzerland Medical supplies	$	10 000	10 000	10 000	-	10 000

SCHEDULE 3 (concluded)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources (continued)						
Vetrepharm Inc., London Medical supplies	$	6 785	6 785	6 785	-	6 785
Sundry donors	$	805	805	805	-	805
Total for other sources				174 444	-	174 444
Total, General Fund, in kind contributions (schedule 3)				22 454 042	12 864 667	35 318 709
Total, General Fund, cash and in kind contributions (schedules 2 and 3)				230 379 867	15 262 915	245 642 782

SCHEDULE 4

GENERAL FUND

Miscellaneous income for the year ended
31 December 1991

(United States dollars)

Description	Amount
Bank interest	5 758 045
Sale of empty containers	24 194
Reimbursement of Area Staff Provident Fund administration costs	462 719
Profit on income-producing activities (schedule 6)	40 989
Overheads recovered on procurement for other parties	27 951
Share of profit on insurance policies	40 803
Sale of used vehicles and equipment	25 975
Cost of commodities to WFP	128 891
Other sources	211 578
Total	6 721 145

SCHEDULE 5

GENERAL FUND

Adjustments to prior years' income and expenditure
for the year ended 31 December 1991

(United States dollars)

Description	Amount
Savings/deficit prior years	2 156 257
Accounts payable	1 112 898
Provident Fund benefits	(24 509)
Separation benefits and wages	(8 698)
Total	3 235 948

( ) = debit.

SCHEDULE 6

GENERAL FUND

Production and sales for the year ended 31 December 1991

(United States dollars)

Accounts	Embroidery Centre	Carpentry Unit	Printing Unit	Contracting Section	Greeting cards and calendars	Total
Sales	98 960	300 198	316 980	452 073	9 616	1 177 827
Costs of sales	92 667	320 273	305 466	412 153	6 279	1 136 838
Profit (loss) for the year	6 293	(20 075)	11 514	39 920	3 337	40 989

STATEMENT VII

PROJECT FUNDS

Income and expenditure for the year ended 31 December 1991

(United States dollars)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		Cash	In kind	Total	Cash	In kind	Total			
FUNDED ONGOING ACTIVITIES										
Supplementary feeding	(7 147 497)	7 232 140	11 658 669	18 890 809	229 573	11 658 669	11 888 242	7 002 567	30 602	(114 328)
Mobile health team, Gaza	(401 812)	211 000	-	211 000	114 310	-	114 310	96 690	240 382	(64 740)
Qalqilia Hospital, West Bank	44 519	29 112	-	29 112	102 871	-	102 871	(73 759)	350	(28 890)
Gaza Centre for the Blind	(35 249)	121 411	66	121 477	253 022	66	253 088	(131 611)	86	(166 774)
Ramallah Training Centre	102 798	-	-	-	3 465 611	-	3 465 611	(3 465 611)	43 332	(3 319 481)
University scholarships, ARAMCO	42 147	-	-	-	71 982	-	71 982	(71 982)	-	(29 835)
Mobile dental clinic, Jordan	11 923	12 744	-	12 744	11 850	-	11 850	894	(1 249)	11 568
Dental clinic - Amman Polyclinic	(1 250)	13 337	-	13 337	14 235	-	14 235	(898)	1 249	(899)
Special medical care returnees from Iraq	-	3 125 000	-	3 125 000	3 125 000	-	3 125 000	-	-	-
Vocational Training Centre, Gaza	(1 925 534)	-	2 813	2 813	1 968 974	2 813	1 971 787	(1 968 974)	75 771	(3 818 737)
Relief, medical and training	-	1 300 000	-	1 300 000	103 353	-	103 353	1 196 647	-	1 196 647
Total I	(9 309 955)	12 044 744	11 661 548	23 706 292	9 460 781	11 661 548	21 122 329	2 583 963	390 523	(6 335 469)
CAPITAL AND SPECIAL PROJECTS										
Yarmouk School, Syrian Arab Republic and Agrabariyeh School, West Bank	(36 896)	100 000	-	100 000	-	-	-	100 000	-	63 104
School Construction, West Bank	(10 434)	40 614	-	40 614	-	-	-	40 614	(30 180)	-
Income-generating project, Gaza	(10 578)	32 000	-	32 000	23 619	-	23 619	8 381	107	(2 090)
Income-generating project, West Bank	(9 277)	33 440	-	33 440	34 689	-	34 689	(1 249)	(546)	(11 072)
School construction, Gaza	4 400	-	-	-	-	-	-	-	(4 400)	-
Husn Centre for Disabled, Jordan	(5 971)	12 521	-	12 521	9 715	-	9 715	2 806	3 165	-
Income-generating projects, Jordan	(17 584)	63 289	-	63 289	40 992	-	40 992	22 297	-	4 713

STATEMENT VII (continued)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		Cash	In kind	Total	Cash	In kind	Total			
School construction - boys, Jordan	44 937	-	-	-	-	-	-	-	226	45 163
EC fellowships, Gaza	1 383	-	-	-	-	-	-	-	-	1 383
Miscellaneous projects	99 286	-	-	-	96 535	-	96 535	(96 535)	-	2 751
School construction Ya'bad, West Bank	(58 600)	50 000	-	50 000	-	-	-	50 000	-	(8 600)
Improvements to school and health facilities in Gaza and the West Bank	33 617	-	-	-	-	-	-	-	(87)	33 530
Baqa'a Centre for Disabled	(24 336)	-	-	-	8 850	-	8 850	(8 850)	33 186	-
School buildings and facilities, Gaza	130 078	-	-	-	46 901	-	46 901	(46 901)	-	83 177
Specialist Baqa'a Clinic	4 549	16 773	-	16 773	17 956	-	17 956	(1 183)	-	3 366
United Nations Women's Guild	-	9 346	-	9 346	8 792	-	8 792	554	-	554
Education project, Jordan	-	366 500	-	366 500	105 695	-	105 695	260 805	-	260 805
School Sanitary Facilities, Gaza	(205 695)	208 894	-	208 894	2 000	-	2 000	206 894	-	1 199
New Gaza Preparatory Boys' school	(31 588)	-	-	-	-	-	-	-	-	(31 588)
Water and sewage line for special hardship cases	(5 580)	5 580	-	5 580	-	-	-	5 580	-	-
School construction - girls, Jordan	90 138	-	-	-	19 558	-	19 558	(19 558)	3 158	73 738
Maghazi Women's Sewing Centre, Gaza	(22 702)	22 702	-	22 702	-	-	-	22 702	-	-
School construction - 1983	118 500	-	-	-	-	-	-	-	-	118 500
Miscellaneous construction, 1984	142 762	-	-	-	-	-	-	-	-	142 762
Production of the Mrs. Abu Risheli book	50 000	-	-	-	-	-	-	-	-	50 000
Campaign Against Illiteracy - Syrian Arab Republic - Austria	-	-	-	-	2 844	-	2 844	(2 844)	-	(2 844)
Gaza Town Health Centre	56 444	-	-	-	3 787	-	3 787	(3 787)	(13)	52 644
Environmental sanitary project	1 069 003	53 130	-	53 130	219 530	-	219 530	(166 400)	-	902 603
CIDA project, 1988	138 459	-	-	-	41 520	-	41 520	(41 520)	6 386	103 325
Waqqas Community Centre for the Disabled	(5 539)	-	-	-	11 771	-	11 771	(11 771)	17 310	-
Classroom to avoid triple shift, Gaza	-	-	369 000	369 000	-	369 000	369 000	-	-	-
Baqa'a Elementary School, Jordan	2 169	-	-	-	-	-	-	-	-	2 169

STATEMENT VII (continued)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		Cash	In kind	Total	Cash	In kind	Total			
Improved sanitary facilities, Syrian Arab Republic	-	245 868	-	245 868	49 292	-	49 292	196 576	-	196 576
School construction, Husun Camp, Jordan	-	854 453	-	854 453	-	-	-	854 453	-	854 453
Upgrading of the Vocational Training Centre, Gaza	45 467	177 603	-	177 603	36 299	-	36 299	141 304	(5 512)	181 259
Combating illiteracy for women, Syrian Arab Republic	(310)	4 296	-	4 296	1 491	-	1 491	2 805	-	2 495
Eye Diseases Clinic, Gaza	9 602	-	-	-	-	-	-	-	-	9 602
Construction of a school, Yarmouk	32 867	-	-	-	23 209	-	23 209	(23 209)	-	9 658
Women's Programme Centre, Jaramana, Damascus	316 683	-	-	-	132 300	-	132 300	(132 300)	-	184 383
Women's literacy project-ICG, Damascus	-	3 000	-	3 000	2 756	-	2 756	244	-	244
Slow learners' project, Jordan	11 246	38 980	-	38 980	39 171	-	39 171	(191)	774	11 829
Market Study on Palestinian Embroidery	(76 327)	-	-	-	18 823	-	18 823	(18 823)	-	(95 150)
Women's Programme Centre, Zaka	(238)	-	-	-	-	-	-	-	(596)	(834)
Arrabieh School, West Bank	(249 835)	75 000	-	75 000	118 036	-	118 036	(43 036)	38	(292 833)
Scholarship programme, Lebanon (Rissho Kosei-Kai)	-	9 580	-	9 580	9 580	-	9 580	-	-	-
Scholarship Programme, Lebanon (National Federation of UNESCO Associations, Japan)	672	1 467	-	1 467	2 139	-	2 139	(672)	-	-
Audio-visual equipment, Yarmouk School, Lebanon	-	3 972	-	3 972	3 592	-	3 592	380	-	380
University Scholarships - Switzerland	327 277	206 897	-	206 897	100 868	-	100 868	106 029	5	433 311
Women's Programme Centre - Dera'a, Syrian Arab Republic (Germany)	-	34 127	-	34 127	-	-	-	34 127	-	34 127
Construction of Classrooms, Jordan (Germany)	-	254 819	-	254 819	404 979	-	404 979	(150 160)	-	(150 160)
Various urgent projects (United States of America)	-	845 620	-	845 620	-	-	-	845 620	-	845 620
Various Constructions, Gaza (Netherlands)	-	1 377 761	-	1 377 761	-	-	-	1 377 761	-	1 377 761

STATEMENT VII (continued)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		Cash	In kind	Total	Cash	In kind	Total			
Jarash Health Clinic, construction	84 897	-	-	-	-	-	-	-	(84 897)	-
Jarash community project, Jordan	(17 427)	-	-	-	9 487	-	9 487	(9 487)	26 914	-
Junior Professional Officer (Japan)	(3 046)	-	71 370	71 370	17 590	71 370	88 960	(17 590)	-	(20 636)
Junior Professional Officer (UNDP)	(4 419)	-	58 452	58 452	-	58 452	58 452	-	4 419	-
Junior Professional Officer (Sweden)	21 141	-	-	-	2 833	-	2 833	(2 833)	-	18 308
Junior Professional Officer (Netherlands)	9 152	-	-	-	3 388	-	3 388	(3 388)	(4 418)	1 346
Suf Community Project, Jordan	(17 784)	-	-	-	8 291	-	8 291	(8 291)	26 075	-
Husun Camp, NRC	-	-	-	-	689	-	689	(689)	84 896	84 207
Junior Professional Officer - Jordan/Italy	-	-	62 802	62 802	-	62 802	62 802	-	-	-
Sur Baher, West Bank	415 613	-	-	-	118 826	-	118 826	(118 826)	-	296 787
Sewing Centre Shatila, Lebanon	6 388	-	-	-	-	-	-	-	-	6 388
Sewing Centre Askar Camp, West Bank	2 896	-	-	-	-	-	-	-	-	2 896
Subtotal	2 455 460	5 148 232	561 624	5 709 856	1 798 393	561 624	2 360 017	3 349 839	76 010	5 881 309
FUNDED FROM: GENERAL FUND										
Marka Elementary Boys' School	675 000	-	-	-	46 043	-	46 043	(46 043)	-	628 957
Souf Preparatory Girls' School	600 000	-	-	-	19 765	-	19 765	(19 765)	-	580 235
Construction, Muzeireb School, Syrian Arab Republic	-	-	-	-	48 767	-	48 767	(48 767)	-	(48 767)
Wadi Seer School in Jordan	253 745	-	-	-	213 323	-	213 323	(213 323)	-	40 422
Waqqas School in Jordan	284 980	-	-	-	-	-	-	-	-	284 980
Move of Education Development Centre to Amman Training Centre, Jordan	-	-	-	-	30 712	-	30 712	(30 712)	-	(30 712)
Construction to avoid triple shift, Syrian Arab Republic	47 023	-	-	-	23 177	-	23 177	(23 177)	-	23 846
Construction to avoid triple shift, Jordan Field Office	8 508	-	-	-	-	-	-	-	-	8 508

STATEMENT VII (concluded)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		Cash	In kind	Total	Cash	In kind	Total			
Construction to avoid triple shift, West Bank	6 107	-	-	-	4 637	-	4 637	(4 637)	-	1 470
Construction of Preparatory Girls' School, Baqa	630 714	-	-	-	288 510	-	288 510	(288 510)	-	342 204
Various constructions, agency-wide	-	-	-	-	-	-	-	-	3 445 989	3 445 989
Construction to avoid triple shift, Gaza	100 235	-	-	-	21 467	-	21 467	(21 467)	-	78 768
Subtotal	2 606 312	-	-	-	696 401	-	696 401	(696 401)	3 445 989	5 355 900
Total II	5 061 772	5 148 232	561 624	5 709 856	2 494 794	561 624	3 056 418	2 653 438	3 521 999	11 237 209
School voluntary contributions:										
Schools	315 761	-	-	-	-	-	-	-	-	315 761
Canteens	325 250	-	-	-	-	-	-	-	-	325 250
Expenditure	-	-	-	-	331 479	-	331 479	(331 479)	(309 532)	(641 011)
Subtotal	641 011	-	-	-	331 479	-	331 479	(331 479)	(309 532)	-
Grand total	(3 607 172)	17 192 976	12 223 172	29 416 148	12 287 054	12 223 172	24 510 226	4 905 922	3 602 990	4 901 740

STATEMENT VIII

PROJECT FUNDS

Assets and liabilities as at 31 December 1991

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1991
FUNDED ONGOING ACTIVITIES										
Supplementary feeding	-	-	-	29 391	-	-	35 887	49 050	114 328	(114 328)
Mobile health team, Gaza	-	-	-	-	-	-	-	64 740	64 740	(64 740)
Qalqilia Hospital, West Bank	-	-	-	1 266	-	-	7 000	20 624	28 890	(28 890)
Gaza Centre for the Blind	-	-	-	2 499	1 685	-	14 174	148 416	166 774	(166 774)
Ramallah training centre	-	24 023	24 023	64 475	185 020	975 483	144 938	1 973 588	3 343 504	(3 319 481)
University scholarships, ARAMCO	-	11 997	11 997	34 526	-	1 100	-	6 206	41 832	(29 835)
Mobile Dental Clinic, Jordan	11 568	-	11 568	-	-	-	-	-	-	11 568
Dental clinic, Amman Polyclinic	-	-	-	899	-	-	-	-	899	(899)
Special medical care for returnees from Iraq	-	-	-	-	-	-	-	-	-	-
Vocational training centre, Gaza	-	-	-	9 988	48 096	137 525	84 917	3 538 211	3 818 737	(3 818 737)
Relief, medical and training	1 196 647	-	1 196 647	-	-	-	-	-	-	1 196 647
Total I	1 208 215	36 020	1 244 235	143 044	234 801	1 114 108	286 916	5 800 835	7 579 704	(6 335 469)
CAPITAL AND SPECIAL PROJECTS										
Yarmouk School, Syrian Arab Republic, and Aqrabanieh School, West Bank	63 104	-	63 104	-	-	-	-	-	-	63 104
School construction, West Bank	-	-	-	-	-	-	-	-	-	-
Income-generating project, Gaza	-	-	-	-	-	-	566	1 524	2 090	(2 090)

STATEMENT VIII (continued)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/ forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Income-generating project, West Bank	1 865	-	1 865	508	-	12 429	-	-	12 937	(11 072)
School construction, Gaza	-	-	-	-	-	-	-	-	-	-
Husn Centre for the Disabled, Jordan	-	-	-	-	-	-	-	-	-	-
Income-generating projects, Jordan	13 415	-	13 415	-	-	8 702	-	-	8 702	4 713
Construction of boys' school, Jordan	45 163	-	45 163	-	-	-	-	-	-	45 163
EC fellowships, Gaza	1 383	-	1 383	-	-	-	-	-	-	1 383
Miscellaneous projects	2 751	-	2 751	-	-	-	-	-	-	2 751
School Construction, Ya'bad, West Bank	-	-	-	-	-	-	-	8 600	8 600	(8 600)
Improvements to school and health facilities in Gaza and the West Bank	33 530	-	33 530	-	-	-	-	-	-	33 530
Baqa'a Centre for Disabled	-	-	-	-	-	-	-	-	-	-
School building and facilities, Gaza	89 720	-	89 720	3 458	-	-	3 085	-	6 543	83 177
Specialist Baqa'a Clinic	4 549	-	4 549	1 183	-	-	-	-	1 183	3 366
United Nations Women's Guild	6 024	-	6 024	-	-	-	5 470	-	5 470	554
Education project, Jordan (Austria)	314 595	-	314 595	14 825	-	-	38 965	-	53 790	260 805
School sanitary facilities, Gaza	1 199	-	1 199	-	-	-	-	-	-	1 199
New Gaza Preparatory Boys' School	-	-	-	-	-	-	-	31 588	31 588	(31 588)
Water and sewage lines for special hardship cases	-	-	-	-	-	-	-	-	-	-
Construction of girls' school, Jordan	73 738	-	73 738	-	-	-	-	-	-	73 738

STATEMENT VIII (continued)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/ forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Maghazi Women's Sewing Centre, Gaza	-	-	-	-	-	-	-	-	-	-
School construction, 1983	118 500	-	118 500	-	-	-	-	-	-	118 500
Miscellaneous construction, 1984	142 762	-	142 762	-	-	-	-	-	-	142 762
Production of the Mrs. Abu Risheh book	50 000	-	50 000	-	-	-	-	-	-	50 000
Campaign against illiteracy, Syrian Arab Republic (Austria)	-	-	-	-	-	-	-	2 844	2 844	(2 844)
Gaza Town Health Centre	53 693	-	53 693	-	-	-	1 049	-	1 049	52 644
Environmental sanitary project	904 478	-	904 478	618	1 257	-	-	-	1 875	902 603
CIDA project, 1988	115 959	-	115 959	-	-	-	12 634	-	12 634	103 325
Waqqas Community Centre for the Disabled	-	-	-	-	-	-	-	-	-	-
Classrooms to avoid triple shift, Gaza	-	-	-	-	-	-	-	-	-	-
Baqa'a Elementary Boys' School, Jordan	2 169	-	2 169	-	-	-	-	-	-	2 169
Improved sanitary facilities, Syrian Arab Republic (Germany)	196 576	-	196 576	-	-	-	-	-	-	196 576
School construction, Husun Camp (CIDA)	854 453	-	854 453	-	-	-	-	-	-	854 453
Upgrading of the Vocational Training Centre, Gaza	182 958	-	182 958	-	-	-	1 699	-	1 699	181 259
Combating illiteracy for women, Syrian Arab Republic	2 495	-	2 495	-	-	-	-	-	-	2 495
Eye Diseases Clinic	9 602	-	9 602	-	-	-	-	-	-	9 602
Construction of school, Yarmouk	9 658	-	9 658	-	-	-	-	-	-	9 658
Women's Programme Centre, Jaramana, Damascus	184 383	-	184 383	-	-	-	-	-	-	184 383

STATEMENT VIII (continued)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/ forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Women's Literacy Project Khan Dannam, Damascus	244	-	244	-	-	-	-	-	-	244
Slow Learners' Project, Jordan	16 302	-	16 302	2 559	873	1 041	-	-	4 473	11 829
Market study on Palestinian embroidery	-	-	-	13 096	-	-	-	82 054	95 150	(95 150)
Women's Programme Centre, Zarka	-	-	-	-	-	-	267	567	834	(834)
Arrabieh School, West Bank	-	-	-	4 102	-	-	3 706	285 025	292 833	(292 833)
Scholarship programme, Lebanon (Rissho Kosei-Kai)	9 580	-	9 580	417	-	9 163	-	-	9 580	-
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan)	2 052	-	2 052	-	-	2 052	-	-	2 052	-
Audio-visual equipment Yarmouk School, Lebanon	380	-	380	-	-	-	-	-	-	380
University scholarships, Switzerland	470 718	7 725	478 443	38 109	-	7 023	-	-	45 132	433 311
Women's Programme Centre - Dera'a, Syrian Arab Republic (Germany)	34 127	-	34 127	-	-	-	-	-	-	34 127
Construction of classrooms, Jordan (Germany)	-	-	-	-	-	-	-	150 160	150 160	(150 160)
Various urgent projects - United States of America	845 620	-	845 620	-	-	-	-	-	-	845 620
Various constructions, Gaza (Netherlands)	1 377 761	-	1 377 761	-	-	-	-	-	-	1 377 761
Jarash Health Clinic, construction	-	-	-	-	-	-	-	-	-	-
Jarash Community Project, Jordan	-	-	-	-	-	-	-	-	-	-
Junior Professional Officer (Japan)	-	-	-	-	-	-	-	20 636	20 636	(20 636)

STATEMENT VIII (continued)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/ forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Junior Professional Officer (UNDP)	-	-	-	-	-	-	-	-	-	-
Junior Professional Officer (Sweden)	18 308	-	18 308	-	-	-	-	-	-	18 308
Junior Professional Officer (Netherlands)	1 346	-	1 346	-	-	-	-	-	-	1 346
Suf Community Project, Jordan	-	-	-	-	-	-	-	-	-	-
Husun Camp, Norwegian Refugee Council	84 822	-	84 822	-	-	-	615	-	615	84 207
Junior Professional Officer, Jordan - Italy	-	-	-	-	-	-	-	-	-	-
Sur Baher School, West Bank	327 185	-	327 185	30 398	-	-	-	-	30 398	296 787
Sewing Centre, Shatila, Lebanon	6 388	-	6 388	-	-	-	-	-	-	6 388
Sewing Centre, Askar Camp, West Bank	2 896	-	2 896	-	-	-	-	-	-	2 896
Subtotal	6 676 451	7 725	6 684 176	109 273	2 130	40 410	68 056	582 998	802 867	5 881 309
FUNDED FROM: GENERAL FUND										
Marka Elementary Boys' School	666 178	-	666 178	28 321	-	-	8 900	-	37 221	628 957
Souf Preparatory Girls' School	586 314	-	586 314	-	-	-	6 079	-	6 079	580 235
Museireib School in the Syrian Arab Republic	-	-	-	-	-	-	-	48 767	48 767	(48 767)
Wadi Seer School in Jordan	52 047	-	52 047	-	-	-	11 625	-	11 625	40 422
Waqqas School in Jordan	284 980	-	284 980	-	-	-	-	-	-	284 980
The move of the Education Development Centre to the Amman Training Centre	-	-	-	-	-	-	-	30 712	30 712	(30 712)

STATEMENT VIII (concluded)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/ forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Construction to avoid triple shift, Syrian Arab Republic	23 846	-	23 846	-	-	-	-	-	-	23 846
Construction to avoid triple shift, Jordan	8 508	-	8 508	-	-	-	-	-	-	8 508
Construction to avoid triple shift, West Bank	1 470	-	1 470	-	-	-	-	-	-	1 470
Construction of Preparatory Girls' School, Baqa'a	356 679	-	356 679	11 435	640	-	2 400	-	14 475	342 204
Various constructions, agency-wide	3 445 989	-	3 445 989	-	-	-	-	-	-	3 445 989
Construction to avoid triple shift, Gaza	78 768	-	78 768	-	-	-	-	-	-	78 768
Subtotal	5 504 779	-	5 504 779	39 756	640	-	29 004	79 479	148 879	5 355 900
Total II	12 181 230	7 725	12 188 955	149 029	2 770	40 410	97 060	662 477	951 746	11 237 209
School voluntary contributions:										
Schools	-	-	-	-	-	-	-	-	-	-
Canteens	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-
Grand total	13 389 445	43 745	13 433 190	292 073	237 571	1 154 518	383 976	6 463 312	8 531 450	4 901 740

SCHEDULE 7

PROJECT FUNDS

Report on cash contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
FUNDED ONGOING ACTIVITIES						
Governments						
Denmark Pledge to meet the cost of UNRWA's training centres at Ramallah, West Bank	DKr	22 415 000	-	- a/	3 799 153	3 799 153
Germany For emergency assistance to Palestinian refugees returning to Jordan from the Persian Gulf	DM	5 000 000	5 000 000	3 125 000	-	3 125 000
United States of America For relief, medical and training	$	1 300 000	1 300 000	1 300 000	-	1 300 000
Total for Governments				4 425 000	3 799 153	8 224 153
Intergovernmental organizations						
European Community Supplementary Feeding Programme	ECU	2 700 000	2 700 000	3 085 714	-	3 085 714
European Community Balance as at 1 January 1991	ECU	3 400 000	3 400 000	4 146 341	-	4 146 341
Total for intergovernmental organizations				7 232 055	-	7 232 055

SCHEDULE 7 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
Near East Council of Churches Mobile Dental Unit - Jordan Valley Dental Unit - Amman Polyclinic	$	12 745 13 337	12 745 13 337	12 745 13 337	-	12 745 13 337
Pontifical Mission for Palestine, United States of America Gaza Training Centre for the Blind	$	40 000	40 000	40 000	-	40 000
Radda Barnen, Sweden 1989/90/91 costs of mobile health teams, Gaza	$	211 000	211 000	211 000	-	211 000
Rissho Kosei-Kai, Japan Operating costs of Gaza Training Centre for the Blind, 1991	$	80 000	80 000	80 000	-	80 000
Total for non-governmental organizations				357 082	-	357 082
Other sources						
Department of Palestine Affairs, MFA, Jordan Third year - operating costs - new surgery ward, Qalqiliya Hospital	$	29 112	29 112	29 112	-	29 112
Ms. E. M. Krbec (Switzerland) Operating costs of Gaza Training Centre for the Blind	SwF	2 000	2 000	1 412	-	1 412
Mr. Michael Schrenk	$	1 000	1 000	84	-	84
Total for other sources				30 608	-	30 608
Total, funded ongoing activities, cash contributions				12 044 745	3 799 153	15 843 898

SCHEDULE 7 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
CAPITAL AND SPECIAL PROJECTS						
Governments						
Australia Literacy course, Women's Programme Centre, Syrian Arab Republic	$	3 000	3 000	3 000	-	3 000
Austria Construction of 18 classrooms, Jordan	$	366 500	366 500	366 500	-	366 500
Canada School construction, Husn, Jordan	$	854 453	854 453	854 453	-	854 453
Germany Sanitation facilities, Syrian Arab Republic	$	237 000	237 000	237 000	-	237 000
Germany Construction, 42 school rooms	DM	426 496	426 496	253 867	-	253 867
Germany Construction, Women's Programme Centre, Dera'a, Syrian Arab Republic	DM	57 120	57 120	34 000	-	34 000
Germany Bank interest, environmental sanitation projects	$	53 130	53 130	53 130	-	53 130
Germany Bank interest, Women's Programme Centre, Dera'a	$	127	127	127	-	127
Germany Bank interest, classrooms, Jordan	$	952	952	952	-	952
Germany Bank interest, construction of toilet units at five UNRWA schools	$	8 868	8 868	8 868	-	8 868

SCHEDULE 7 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Netherlands	$	1 377 761	1 377 761	1 377 761	-	1 377 761
Switzerland						
Pledging Conference: scholarships	SwF	300 000	300 000	206 897	-	206 897
United States of America	$	845 620	845 620	845 620	-	845 620
Total for Governments				4 242 175	-	4 242 175
Intergovernmental organizations						
AGFUND, Saudi Arabia:						
Balance as at 1 January 1991 (Yarmouk and Aqrabanieh schools)	$	523 896	100 000	100 000	423 896	523 896
Balance as at 1 January 1991 (Books for Roumaneh School)	$	40 614	40 614	40 614	-	40 614
Balance as at 1 January 1991 (Ya'bad School construction)	$	58 600	50 000	50 000	8 600	58 600
Balance as at 1 January 1991 (Arrabeh School construction)	$	324 798	75 000	75 000	249 798	324 798
European Community:						
Balance as at 1 January 1991	$	429 614	175 578	175 578	254 036	429 614
Warehousing, Beirut	ECU	267 500	-	-	356 667	356 667
Bank interest - Upgrading Gaza Vocational Training Centre	$	2 025	2 025	2 025	-	2 025
Total for intergovernmental organizations				443 217	1 292 997	1 736 214

SCHEDULE 7 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
AUSTCARE (Australian Care for Refugees) Third year for slow-learners programme, Jordan	$	38 980	38 980	38 980	-	38 980
Cooperation for development	$	33 440	33 440	33 440	-	33 440
Cooperation for development	$	32 000	32 000	32 000	-	32 000
Cooperation for development Income-generating projects, Jordan: $37,000 for 1990 and $25,239 for 1991	$	63 289	63 289	63 289	-	63 289
DIAKONIA (Swedish Free Church Aid) Balance as at 1 January 1991	$	13 000	-	-	13 000	13 000
Mennonite Central Committee, United States of America Husn Community Centre for the Disabled, Jordan	$	5 000	5 000	5 000	-	5 000
National Federation of UNESCO Associations: Japan Balance as at 1 January 1991, combating illiteracy, Syrian Arab Republic	$	1 492	1 492	1 492	-	1 492
Balance as at 1 January 1991, audio-video materials, Yarmouk School, B/Barajneh	$	3 731	3 731	3 731	-	3 731
Balance as at 1 January 1991, scholarship programme	$	1 467	1 467	1 467	-	1 467
Literacy programme, Syrian Arab Republic	$	2 804	2 804	2 804	-	2 804
Purchase of audio-video material for Yarmouk School, Lebanon	$	241	241	241	-	241

SCHEDULE 7 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)						
Near East Council of Churches: Specialists - Baqa'a Clinic	$	16 773	16 773	16 773	-	16 773
Connection of special-hardship-case shelter to water and sewage lines, Jordan	$	5 580	5 580	5 580	-	5 580
Construction of two classrooms and toilet and arts/crafts education, Gaza	$	208 894	208 894	208 894	-	208 894
Extension and renovation of Maghazi Women's Centre, Gaza	$	22 702	22 702	22 702	-	22 702
United Nations Association, Japan	¥	1 302 923	1 302 923	9 580	-	9 580
Total for non-governmental organizations				445 973	13 000	458 973

SCHEDULE 7 (concluded)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources						
English speaking ladies, ARAMCO Dr. N. Hassan - operating costs, Husn Community Centre for the Disabled, Jordan	$	7 486	7 486	7 486	-	7 486
Sundry donors						
United Nations Women's Guild, Vienna Equipment for centres for the disabled, Jordan	$	35	35	35	-	35
	S	100 000	100 000	9 346	-	9 346
Total for other sources				9 346	-	9 346
Total, capital and special projects, cash contributions				16 867	-	16 867
				5 148 232	1 305 997	6 454 229

a/ Amount received 10 January 1992: $40,543,715.12 (DKr 22,415,000) c/v $3,754,048.

SCHEDULE 8

PROJECT FUNDS

Report on in kind contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
FUNDED ONGOING ACTIVITIES						
Intergovernmental organizations						
European Community:						
Rice	$	255 966	255 966	255 966	-	255 966
Burghol	$	41 011	-	-	41 011	41 011
Sugar	$	394 579	394 579	394 579	-	394 579
Sunflower oil	$	325 259	325 259	325 259	-	325 259
Olive oil	$	52 000	-	-	52 000	52 000
Whole milk	$	350 085	350 085	350 085	-	350 085
Corned beef	$	2 755 066	1 620 093	1 620 093	1 134 973	2 755 066
Tomato paste	$	877 579	877 579	877 579	-	877 579
Pulses	$	97 872	-	-	97 872	97 872
7 tons olive oil	$	18 200	-	-	18 200	18 200
220 tons whole milk	$	441 980	277 323	277 323	164 657	441 980
260 tons baby cereal (for 1990)	$	476 025	476 025	476 025	-	476 025
1,301 tons burghol	$	624 480	-	-	624 480	624 480
71 tons pulses	$	33 583	-	-	33 583	33 583

SCHEDULE 8 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Food commodities for supplementary feeding	$	7 081 546	7 081 546	7 081 546	-	7 081 546
Total for intergovernmental organizations				11 658 455	2 166 776	13 825 231
Other sources						
Gaza various donors:						
Rents	$	214	214	214	-	214
Rents	$	66	66	66	-	66
Rents	$	2 813	2 813	2 813	-	2 813
Total for other sources				3 093	-	3 093
Total, funded ongoing activities, in kind contributions (schedule 8)				11 661 548	2 166 776	13 828 324
Total, funded ongoing activities, cash and in kind contributions (schedules 7 and 8)				23 706 293	5 965 929	29 672 222
CAPITAL AND SPECIAL PROJECTS						
Governments						
Italy:						
Italian Junior Professional Officer, Jordan (thru UNDP)	$	62 802	62 802	62 802	-	62 802
Italian Junior Professional Officer, Vienna (thru UNDP)	$	58 452	58 452	58 452	-	58 452

SCHEDULE 8 (concluded)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Japan:						
Junior Professional Officer	$	71 370	71 370	71 370	-	71 370
Total for Governments				192 624	-	192 624
United Nations organizations						
United Nations Development Programme:						
Cost of constructing 16 classrooms in Gaza	$	369 000	369 000	369 000	-	369 000
Total for United Nations organizations				369 000	-	369 000
Total, capital and special projects, in kind (schedule 8)				561 624	-	561 624
Total, capital and special projects, cash and in kind (schedules 7 and 8)				5 709 856	1 305 997	7 015 853

STATEMENT IX

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY
UNRESTRICTED FUND

Income and expenditure for the year ended 31 December 1991

(United States dollars)

1990		Cash	In kind	Total
	INCOME			
	(Payments and deliveries received) (schedules 9 and 10)			
11 213 708	Governments	8 997 542	2 560 915	11 558 457
227 112	Intergovernmental organizations	-	-	-
61 120	United Nations organizations	7 200	-	7 200
379 492	Non-governmental organizations	50 303	398 634	448 937
531 845	Other sources	1 557	108 122	109 679
12 413 277	Total	9 056 602	3 067 671	12 124 273
	EXPENDITURE			
4 852 324	Staff costs	5 324 247	-	5 324 247
218 770	Miscellaneous supplies	388 092	-	388 092
165 113	Medical supplies	167 005	-	167 005
453 616	Spare parts and lubricants	187 846	-	187 846
7 099 625	Food commodities	-	2 208 447	2 208 447
528 389	Fresh food	-	-	-
71 091	Cost of bread	5 078	-	5 078
222 265	Miscellaneous equipment	302 937	-	302 937
275 957	Rent, water and electricity	151 819	-	151 819
1 507 360	Construction, furniture and equipment	615 499	-	615 499
1 959 002	Travel costs	1 115 603	-	1 115 603
128 051	Post, telegraph and telecommunications	26 362	-	26 362
1 952 395	Freight and port services	191 135	-	191 135
1 128 689	Contractual services	802 400	-	802 400
1 322 507	Subsidies	1 632 118	-	1 632 118
853 712	Excess valuation	-	859 224	859 224
22 738 866	Total	10 910 141	3 067 671	13 977 812
(10 325 589)	Excess of income over expenditure	(1 853 539)	-	(1 853 539)

STATEMENT X

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY
UNRESTRICTED FUND

Assets and liabilities as at 31 December 1991

(United States dollars)

1990			1991
	ASSETS		
3 207 599	Cash on hand and in banks		917 938
-	Prepayments		1 045
3 207 599			918 983
	LIABILITIES		
1 087 054	Accounts payable		638 376
188 266	Reserve for unliquidated obligations		322 422
316 387	Reserve for carry-forwards		32 422
1 615 892	Reserve for goods-in-transit		243 422
-	Income received in advance		1 379 285
3 207 599			2 615 927
	FUND BALANCE		
10 118 585	Balance 1 January 1991	-	
	Add:		
207 004	Fund adjustment	156 595	
10 325 589		156 595	
	Less:		
(10 325 589)	Excess of expenditure	(1 853 539)	
-			(1 696 944)
3 207 599			918 983

STATEMENT XI

ALL FUNDS

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

Income and expenditure for the year ended 31 December 1991

(United States dollars)

Project	Fund balance 1 Jan. 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 Dec. 1991
		In cash	In kind	Total	In cash	In kind	Total			
Base Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT)										
In cash	-	9 056 602	-	9 056 602	10 910 141	-	10 910 141	(1 853 539)	156 595	(1 696 944)
In kind	-	-	3 067 671	3 067 671	-	3 067 671	3 067 671	-	-	-
Subtotal	-	9 056 602	3 067 671	12 124 273	10 910 141	3 067 671	13 977 812	(1 853 539)	156 595	(1 696 944)
Emergency cash assistance	-	-	-	-	-	-	-	-	-	-
Emergency hospitalization and medical expenses	-	2 500 000	-	2 500 000	1 728 129	-	1 728 129	771 871	-	771 871
Physiotherapist (Médecins sans Frontières), West Bank	(1 696)	17 637	-	17 637	12 719	-	12 719	4 918	-	3 222
Emergency ration distribution, Gaza	435	-	-	-	-	-	-	-	(435)	-
Joint physiotherapy project	263	-	-	-	-	-	-	-	(263)	-
European Community emergency medical assistance, Gaza	(450 374)	421 434	-	421 434	28 895	-	28 895	392 539	7 689	(50 146)
Salaries and medical equipment	-	256 810	-	256 810	250 754	-	250 754	6 056	-	6 056
Swiss Government contributions	-	56 019	370 418	426 437	-	370 418	370 418	56 019	-	56 019
Emergency food distribution	-	-	6 413 412	6 413 412	-	6 413 412	6 413 412	-	-	-
Donation - sardines	-	-	868 484	868 484	-	868 484	868 484	-	-	-
French Government contributions, Lebanon	-	-	394 200	394 200	-	394 200	394 200	-	-	-
Procurement of sugar	-	-	511 989	511 989	-	511 989	511 989	-	-	-
Emergency food aid from Japan	-	6 693 830	3 067 481	9 761 311	-	3 067 481	3 067 481	6 693 830	-	6 693 830
Procurement of food	-	-	1 747 747	1 747 747	-	1 739 814	1 739 814	7 933	(7 933)	-
Procurement of food	-	-	202 210	202 210	-	202 210	202 210	-	-	-
Flour and oil (EC III)	-	-	8 136 462	8 136 462	-	8 280 704	8 280 704	(144 242)	-	(144 242)
Corned beef and skimmed milk	-	-	116 390	116 390	-	116 390	116 390	-	-	-
Sugar and skimmed milk	-	-	588 721	588 721	-	588 721	588 721	-	-	-
Subtotal	(451 372)	9 945 730	22 417 514	32 363 244	2 020 497	22 553 823	24 574 320	7 788 924	(942)	7 336 610
Base EMLOT Subtotal	(451 372)	19 002 332	25 485 185	44 487 517	12 930 638	25 621 494	38 552 132	5 935 385	155 653	5 639 666
One-time EMLOT projects										
Other Gaza projects	442 996	594 984	-	594 984	750 640	-	750 640	(155 656)	3 718	291 058
Lebanon reconstruction programme	457 256	-	-	-	378 855	-	378 855	(378 855)	-	78 401
Urgent medical needs	197 564	-	-	-	49 512	-	49 512	(49 512)	12 294	160 346
Central field pharmacy, Jerusalem	293 200	-	-	-	207 696	-	207 696	(207 696)	-	85 504
Shatila Camp repairs	781 445	-	-	-	64 912	-	64 912	(64 912)	(7 350)	709 183

STATEMENT XI (concluded)

Project	Fund balance 1 Jan. 1991	Contributions		Total	Expenditure		Total	Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 Dec. 1991
		In cash	In kind		In cash	In kind				
One-time EMLOT projects (continued)										
Funds for West Beirut	(355 958)	750 000	-	750 000	-	-	-	750 0000	-	394 042
Medical supplies	-	-	-	-	720	-	720	(720)	-	(720)
Procurement of food	-	99 566	-	99 566	1 965 130	-	1 965 130	(1 865 564)	-	(1 865 564)
Miscellaneous donations	-	30 697	27 432	58 129	-	27 432	27 432	30 697	-	(30 697)
Subtotal	1 816 503	1 475 247	27 432	1 502 679	3 417 465	27 432	3 444 897	(1 942 218)	8 662	(117 053)
Total, all funds	1 365 131	20 477 579	25 512 617	45 990 196	16 348 103	25 648 926	41 997 029	3 993 167	164 315	5 522 613

STATEMENT XII

ALL FUNDS

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

Assets and liabilities as at 31 December 1991

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 Dec. 1991
Base Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT)											
EMLOT in cash	917 938	1 045	918 983	638 376	322 422	32 422	243 422	1 379 285	-	2 615 927	(1 696 944)
EMLOT in kind	-	-	-	-	-	-	-	-	-	-	-
Subtotal	917 938	1 045	918 983	638 376	322 422	32 422	243 422	1 379 285	-	2 615 927	(1 696 944)
Emergency cash assistance	158	-	158	158	-	-	-	-	-	158	-
Emergency hospitalization and medical supplies	771 871	-	771 871	-	-	-	-	-	-	-	771 871
Physiotherapist (Médecins sans Frontières), West Bank	3 222	-	3 222	-	-	-	-	-	-	-	3 222
Emergency ration distribution, Gaza	-	-	-	-	-	-	-	-	-	-	-
Joint physiotherapy project	-	-	-	-	-	-	-	-	-	-	-
European Community emergency medical assistance, Gaza	-	-	-	805	-	-	-	-	49 341	50 146	(50 146)
Salaries and medical equipment	78 653	-	78 653	2 279	10 951	-	59 367	-	-	72 597	6 056
Swiss Government contributions	56 019	-	56 019	-	-	-	-	-	-	-	56 019
Emergency food distribution	-	-	-	-	-	-	-	-	-	-	-
Donation, sardines	-	-	-	-	-	-	-	-	-	-	-
French contribution of flour, Lebanon	-	-	-	-	-	-	-	-	-	-	-
Emergency food aid	6 693 830	-	6 693 830	-	-	-	-	-	-	-	-
Procurement of sugar	-	-	-	-	-	-	-	-	-	-	6 693 830
Procurement of food	-	-	-	-	-	-	-	-	-	-	-
Procurement of food	-	-	-	-	-	-	-	-	-	-	-
Flour and oil	-	-	-	-	-	-	-	-	-	-	-
Corned beef and skimmed milk	-	-	-	-	-	-	-	-	144 242	144 242	(144 242)
Sugar and skimmed milk	-	-	-	-	-	-	-	-	-	-	-
Subtotal	7 603 753	-	7 603 753	3 242	10 951	-	59 367	-	193 583	267 143	7 336 610
Base EMLOT Subtotal	8 521 691	1 045	8 522 736	641 618	333 373	32 422	302 789	1 379 285	193 583	2 883 070	5 639 666
One-time EMLOT projects											
Other Gaza projects	375 523	-	375 523	84 465	-	-	-	-	-	84 465	291 058
Lebanon reconstruction programme	112 099	-	112 099	18 549	15 000	-	149	-	-	33 698	78 401
Urgent medical needs	164 602	-	164 602	-	-	-	4 256	-	-	4 256	160 346

STATEMENT XII (concluded)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry-forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 Dec. 1990
Central field pharmacy, Jerusalem	112 515	-	112 515	15 431	-	-	11 580	-	-	27 011	85 504
Shatila Camp repairs	712 183	-	712 183	3 000	-	-	-	-	-	3 000	709 183
Funds for West Beirut	394 042	-	394 042	-	-	-	-	-	-	-	394 042
Medical supplies	-	-	-	-	-	-	720	-	-	720	(720)
Procurement of food	-	-	-	21 943	-	-	677 250	-	1 166 371	1 865 564	(1 865 564)
Miscellaneous donations	30 697	-	30 697	-	-	-	-	-	-	-	30 697
Subtotal	1 901 661	-	1 901 661	143 388	15 000	-	693 955	-	1 166 371	2 018 714	(117 053)
Total	10 423 352	1 045	10 424 397	785 006	348 373	32 422	966 744	1 379 285	1 359 954	4 901 784	5 522 613

SCHEDULE 9

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

Emergency Fund

Report on cash contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Australia $0.5 million	$	394 800	394 800	394 800	-	394 800
Canada Health programmes in the Occupied Territory	Can $	300 000	300 000	256 810	-	256 810
Finland	$	1 379 285	1 379 285	-	1 379 285	1 379 285
Italy	$	750 000	750 000	750 000	-	750 000
Libyan Arab Jamahiriya Supreme Committee for the support of the Palestinian people	$	99 750	99 750	99 750	-	99 750
Morocco Blankets (1990)	$	461 176	-	-	461 176	461 176
Morocco Blankets (1991)	$	596 796	282 262	282 262	314 534	596 796
Netherlands F2 million cash for EMLOT	$	1 034 849	1 034 849	1 034 849	-	1 034 849
Sweden SKr 13.5 million for Occupied Territory emergency	$	2 185 881	2 185 881	2 185 881	-	2 185 881

SCHEDULE 9 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
United States of America	$	5 000 000	5 000 000	5 000 000	-	5 000 000
United States of America	$	2 500 000	2 500 000	2 500 000	-	2 500 000
Total for Governments				12 504 352	2 154 995	14 659 347
Intergovernmental organizations						
European Community Balance as at 1 January 1991	ECU	400 000	328 718	421 434	95 043	516 477
Total for intergovernmental organizations				421 434	95 043	516 477
Non-governmental organizations						
Campaign for Children of Palestine ¥3.0 million for Gaza and ¥1.0 million for Lebanon	¥	4 000 000	4 000 000	30 303	-	30 303
Médecins sans Frontières, Belgium Physiotherapists - West Bank	$	17 637	17 637	17 637	-	17 637
Rissho Kosei-Kai, Japan Emergency food for Gaza	$	20 000	20 000	20 000	-	20 000
Total for non-governmental organizations				67 940	-	67 940

SCHEDULE 9 (concluded)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
United Nations organizations						
UNICEF For distance education	$	7 200	7 200	7 200	-	7 200
Total for United Nations organizations				7 200	-	7 200
Other sources						
Palestine Special employment programme, Gaza	$	574 895	574 895	574 895	-	574 895
Palestine Bank interest	$	20 090	20 090	20 090	-	20 090
VIS Students, Vienna For Hardship cases in Gaza ($6,155)	$	619	619	619	-	619
Sundry donors	$	939	939	939	-	939
Total for other sources				596 543	-	596 543
Total, EMLOT Emergency Fund, cash contributions				13 597 469	2 250 038	15 847 507

SCHEDULE 10

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

Emergency Fund

Report on in-kind contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Belgium 4,450 tons of flour	$	1 144 594	1 144 594	1 144 594	-	1 144 594
Belgium 9,500 tons of flour	$	2 850 000	-	-	2 850 000	2 850 000
Canada Cash for purchase of 4,500 tons of flour	$	1 747 747	1 747 747	1 747 747	-	1 747 747
China 1,000 tons of rice	$	456 750	-	-	456 750	456 750
China 150 tons of sugar	$	65 086	-	-	65 086	65 086
Denmark Purchase of sugar	DKr	3 000 000	3 000 000	511 989	-	511 989
Finland Food commodities	$	328 750	116 390	116 390	212 360	328 750
Finland Emergency medical supplies for West Bank and Gaza	$	129 402	-	-	129 402	129 402
Finland Medical supplies	$	30 001	30 001	30 001	-	30 001
Finland Medical supplies	$	18 031	18 031	18 031	-	18 031

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
France Donation of 1990: flour	$	394 200	394 200	394 200	-	394 200
Germany 730 tons of wheat flour for Gaza	$	399 310	202 210	202 210	197 100	399 310
Indonesia 100 tons of rice	$	44 505	44 505	44 505	-	44 505
Japan Cash and food commodities	$	9 761 311	9 761 311	9 761 311	-	9 761 311
Kuwait 0.3 tons of skimmed milk	$	561	561	561	-	561
Kuwait 1.7 tons of whole milk, 5 tons of beans and 3.3 tons of olive oil for Lebanon	$	14 770	14 648	14 648	122	14 770
Morocco Blankets	$	65 234	72 214	72 214	-	72 214
Morocco Sardines	$	1 202 029	796 268	796 268	405 761	1 202 029
Norway Food commodities	NKr	2 000 000	1 663 487	239 166	56 086	295 252
Sweden Food commodities	$	241 693	241 693	241 693	-	241 693
Switzerland Cash: 500 tons of flour plus distribution costs 1,000 tons of flour and transportation of cheese	SwF	426 274	426 274	288 397	-	288 397

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Switzerland 31 tons of baby cereal	$	55 800	-	-	55 800	55 800
Switzerland 150 tons of cheese	$	860 403	860 403	860 403	-	860 403
Switzerland 500 tons of flour	$	138 040	138 040	138 040	-	138 040
Total for Governments				16 622 368	4 428 467	21 050 835
Intergovernmental organizations						
European Community 14,598 tons of flour, 600 tons of sugar, 450 tons of skim milk, 50 tons of whole milk, 126 tons of corned beef	$	5 344 271	5 344 271	5 344 271	-	5 344 271
European Community Cash for purchase of food	ECU	1 500 000	-	-	2 000 000	2 000 000
European Community Distribution costs of 15,824 tons of food	ECU	791 200	712 080	837 741	105 493	943 234
European Community Superintendance costs of 15,824 tons of food	ECU	15 824	14 242	16 755	2 109	18 864
European Community Internal transport costs	ECU	202 720	182 448	214 645	27 029	241 674
European Community 14,598 tons of flour and 3,300 tons of vegetable oil	$	6 993 987	6 993 987	6 993 987	-	6 993 987
European Community Distribution costs, 17,898 tons of emergency food	ECU	894 900	805 410	920 468	119 320	1 039 788

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Intergovernmental organizations (continued)						
European Community Internal transport of 17,898 tons	ECU	197 942	178 148	203 598	26 392	229 990
European Community Superintendence costs of 17,898 tons	ECU	17 898	16 108	18 409	2 387	20 796
European Community Distribution costs of 1,936 tons of food	ECU	96 800	87 120	99 566	12 907	112 473
Total for intergovernmental organizations				14 649 440	2 295 637	16 945 077
Non-governmental organizations						
COCIS (Italian non-governmental organizations for international development)	$	120 000	-	-	120 000	120 000
EURONAID 180 tons of milk powder, 540 tons of sugar	$	588 721	588 721	588 721	-	588 721
Mennonite Central Committee, United States of America 925 tons of powdered milk	$	49 076	49 076	49 076	-	49 076
Red Crescent, Egypt: 100 tons each of flour, rice and sugar Balance as at 1 January 1991	$	120 980	120 980	120 980	-	120 980
150 tons of flour	$	341	341	341	-	341
100 tons of sugar	$	49 712	41 550	41 550	8 162	49 712
125 tons of rice	$	46 546	43 391	43 391	3 155	46 546
	$	57 094	57 094	57 094	-	57 094
Red Crescent, Turkey 100 tons of sugar	$	36 500	36 500	36 500	-	36 500

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations (continued)						
Society for Austro-Arab Relations 5 tons of whole milk powder and 1,721 ctrs. of baby food 24 tons of rice and 9.985 tons of whole milk	$	9 959	7 807	7 807	2 152	9 959
	$	33 148	33 148	33 148	-	33 148
Solidarity Service International, Germany 3 tons of whole milk	$	5 928	5 928	5 928	-	5 928
Soviet Peace Fund and the Soviet Afro-Asian Solidarity Committee 4,000 blankets	$	24 563	24 563	24 563	-	24 563
Soviet Peace Fund and the Soviet Afro-Asian Solidarity Committee Medical supplies	$	2 820	2 820	2 820	-	2 820
Total for EMLOT non-governmental organizations				1 011 919	133 469	1 145 388
Other sources						
Child of the Olive Tree, Italy 1.5 tons of sugar, 6.88 tons of rice and 11.78 tons of sugar	$	6 675	6 675	6 675	-	6 675
Jaljolia Village, West Bank 0.15 tons of sugar, 1.1 tons of rice and 2.5 tons of flour	$	1 259	985	985	274	1 259
Kaboul Village Council, West Bank 6.5 tons of flour, 1.3 tons of sugar, 0.6 tons of rice and 0.5 tons of oil	$	2 903	2 903	2 903	-	2 903

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources (continued)						
Open Doors, Holland Medical supplies	$	888	888	888	-	888
Supplies and marketing (through Mr. Habibi) 59.731 tons of vegetable shortening	$	71 677	71 677	71 677	-	71 677
Supplies and marketing (through Mr. Habibi) Medical supplies for Qalqilia Hospital	$	4 480	4 480	4 480	-	4 480
Various donors in the West Bank and Gaza 2.1 tons of skim milk, 5.5 tons of rice, 7.3 tons of sugar and 45 tons of flour	$	21 077	21 077	21 077	-	21 077
Sundry donors	$	315	315	315	-	315
Total for other sources				109 000	274	109 274
Total, EMLOT Emergency Fund, in kind contributions (schedule 10)				32 392 727	6 857 847	39 250 574
Total, EMLOT Emergency Fund, cash and in kind contributions (schedules 9 and 10)				45 990 196	9 107 885	55 098 081

STATEMENT XIII

EXPANDED PROGRAMME OF ASSISTANCE

Income and expenditure for the year ended 31 December 1991

(United States dollars)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		In cash	In kind	Total	In cash	In kind	Total			
Emergency medical assistance	(11 076)	-	-	-	-	-	-	-	-	(11 076)
Establishment Khan Younis, Women's Programme Centre, Gaza (Finland)	12 385	-	-	-	-	-	-	-	-	12 385
Establishment Khan Younis, Women's Programme Centre, Gaza (Germany)	32 431	19 583	-	19 583	27 919	-	27 919	(8 336)	-	24 095
Cost of gynaecologist-Qalqilia Hospital, West Bank	2 271	-	-	-	-	-	-		152	2 423
Technical department - Gaza (Economic Community)	-	269 872	-	269 872	102 834	-	102 834	167 038	-	167 038
Income-generating projects (CIDA)	-	220 346	-	220 346	9 175	-	9 175	211 171	-	211 171
Training of midwives in the West Bank (Apheda)	-	15 610	-	15 610	-	-	-	15 610	-	15 610
Project and programme preparation facility	-	156 250	-	156 250	-	-	-	156 250	-	156 250
Income-generating projects - (Jordan Norwegian Refugee)	-	124 752	-	124 752	-	-	-	124 752	-	124 752
Various EPA projects (United States of America)	-	3 954 380	-	3 954 380	-	-	-	3 954 380	-	3 954 380
Income-generating project - West Bank and Gaza (Germany)	-	966 770	-	966 770	-	-	-	966 770	-	966 770
Construction of classrooms, Gaza (Netherlands)	-	304 749	-	304 749	-	-	-	304 749	-	304 749
Women's Programme Centre, Literacy and numeracy	-	10 000	-	10 000	-	-	-	10 000	-	10 000
Upgrading Health Care Provision, West Bank and Gaza	174 612	1 641 500	-	1 641 500	273 225	-	273 225	1 368 275	81 571	1 624 458

STATEMENT XIII (continued)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		In cash	In kind	Total	In cash	In kind	Total			
Out-patient Health Care, Beach, Rafah, Doura Reconstruction/repair of special hardship-case shelter	3 230 389	-	-	-	868 416	-	868 416	(868 416)	-	2 361 973
Mechanization of refuse removal, Gaza	1 765	-	-	-	-	-	-	-	-	1 765
Physiotherapy and rehabilitation, Balata Camp, West Bank	(6 133)	-	-	-	-	-	-	-	-	(6 133)
Libya funded projects, health and education (1988)	560 440	-	-	-	330 041	-	330 041	(330 041)	(77 192)	153 207
Construction of Community Centre, Dheished Camp, West Bank	6 747	-	-	-	33 981	-	33 981	(33 981)	-	(27 234)
Manichi Social Welfare Foundation, Gaza and West Bank	915	-	-	-	141	-	141	(141)	-	774
Gaza Centre for the Deaf	8 000	-	-	-	-	-	-	-	-	8 000
Shelter Rehabilitation Unit (Kuwait)	281 423	-	-	-	227 226	-	227 226	(227 226)	4 368	58 565
Shelter Rehabilitation Unit (Italy)	590 632	7 497 547	-	7 497 547	694 744	-	694 744	6 802 803	1 921	7 395 356
Staff costs, occupied territories (Japan)	1 188 765	58 300	-	58 300	224 488	-	224 488	(166 188)	(2 093)	1 020 484
School toilets construction, Gaza (Germany)	775 623	42 240	-	42 240	8 792	-	8 792	33 448	-	809 071
Libya projects, Gaza and the West Bank	329 716	-	-	-	156 324	-	156 324	(156 324)	(23 612)	149 780
Al Ahli Hospital, Gaza (United States of America)	8 744	-	-	-	-	-	-	-	(9 829)	(1 085)
ACPUWD scholarship and construction	(55 932)	-	-	-	-	-	-	-	-	(55 932)
Warehousing, Gaza (GF)	725 000	-	-	-	-	-	-	-	-	725 000

STATEMENT XIII (continued)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		In cash	In kind	Total	In cash	In kind	Total			
Warehousing, Gaza (Sweden)	1 495 219	-	-	-	568 844	-	568 844	(568 844)	-	926 375
Technical Department, Gaza and West Bank	(330 942)	-	-	-	276 711	-	276 711	(276 711)	-	(607 653)
Al Ahli Hospital, Gaza (Denmark)	87 048	-	-	-	66 976	-	66 976	(66 976)	1 751	21 823
Sanitation project (Switzerland)	467 796	-	-	-	11 200	-	11 200	(11 200)	-	456 596
Radda Barnen contribution	256 680	-	-	-	-	-	-	-	(105 104)	151 576
British Save the Children Fund	24 082	45 240	-	45 240	62 868	-	62 868	(17 628)	-	6 454
CT Scanner Al Ahli Hospital, Gaza	1 359	-	7 348	7 348	-	7 348	7 348	-	275	1 634
HIV/AIDS Project, WHO	95 800	-	-	-	11 218	-	11 218	(11 218)	-	84 582
Women's Programme Centre, Daraj Gaza	190 070	-	-	-	-	-	-	-	-	190 070
Orthopaedic surgeon, WHO-funded project	17 000	-	47 125	47 125	16 455	47 125	63 580	(16 455)	-	545
Women's Programme Centre, Khan Younis (Canada)	213 848	-	-	-	49 223	-	49 223	(49 223)	-	164 625
Medical and surgical equipment, Médecins sans Frontières	-	-	5 139	5 139	-	5 139	5 139	-	-	-
UNRWA Ladies Group	1 194	-	-	-	-	-	-	-	(1)	1 193
Physiotherapy - CIDA	172 431	-	-	-	125 401	-	125 401	(125 401)	-	47 030
Consultants	128 672	132 304	-	132 304	-	-	-	132 304	-	260 976
Compactor Refuse Truck, Am'ari	-	-	-	-	100 598	-	100 598	(100 598)	-	(100 598)
Women's Programme Centre, Fawwar	-	-	-	-	25 475	-	25 475	(25 475)	-	(25 475)

STATEMENT XIII (concluded)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		In cash	In kind	Total	In cash	In kind	Total			
Improvement in Aqabat Jabr Camp (Germany)	1 632 295	88 935	-	88 935	32 074	-	32 074	56 861	-	1 689 156
Establishment of Women's Programme Centre, Am'ari (Germany)	277 103	15 235	-	15 235	-	-	-	15 235	-	292 338
Income-generating projects, Gaza (Germany)	230 865	123 149	-	123 149	43 052	-	43 052	80 097	-	310 962
Running costs of Jericho Centre for the Disabled, West Bank (OXFAM)	8 700	-	-	-	614	-	614	(614)	(8 700)	(614)
UNICEF Funds Physiotherapy	-	89 000	125 604	214 604	81 285	125 604	206 889	7 715	263	7 978
In-service training of health professionals (Arab Council of Ministers of Health, WHO)	43 996	-	-	-	38 170	-	38 170	(38 170)	-	5 826
Improved sanitation facilities, West Bank	-	384 389	-	384 389	3 791	-	3 791	380 598	-	380 598
Hospital equipment - Habibi (United States of America)	-	-	24 752	24 752	-	24 752	24 752	-	-	-
Upgrading of Qalqilia Hospital, West Bank	272 000	-	-	-	918	-	918	(918)	-	271 082
Jabalia Health Centre	-	24 796	-	24 796	24 758	-	24 758	38	-	38
WHO Mental Health Project, West Bank	-	77 000	-	77 000	34 043	-	34 043	42 957	-	42 957
Generator Faria Camp	-	64 607	-	64 607	23 922	-	23 922	40 685	-	40 685
Total	13 141 933	16 326 554	209 968	16 536 522	4 554 902	209 968	4 764 870	11 771 652	(136 230)	24 777 355

STATEMENT XIV

EXPANDED PROGRAMME OF ASSISTANCE

Assets and liabilities as at 31 December 1991

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/ forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Emergency medical assistance	-	-	-	-	-	-	4 399	-	6 677	11 076	(11 076)
Establishment Khan Younis, Women's Programme Centre, Gaza (Finland)	12 385	-	12 385	-	-	-	-	-	-	-	12 385
Establishment Khan Younis, Women's Programme Centre, Gaza (Germany)	27 207	-	27 207	-	-	-	3 112	-	-	3 112	24 095
Cost of gynaecologist, Qalqilia Hospital, West Bank	2 423	-	2 423	-	-	-	-	-	-	-	2 423
Technical Department, Gaza (Economic Community)	184 593	-	184 593	-	-	-	17 955	-	-	17 555	167 038
Income-generating projects (CIDA)	216 013	-	216 013	-	4 842	-	-	-	-	4 842	211 171
Training of midwives in the West Bank (Ephods)	15 610	-	15 610	-	-	-	-	-	-	-	15 610
Project and programme preparation facility	156 250	-	156 250	-	-	-	-	-	-	-	156 250
Income-generating projects, Jordan (NRC)	126 752	-	126 752	-	-	-	-	-	-	-	126 752
Various EPA projects (United States of America)	3 954 388	-	3 954 388	-	-	-	-	-	-	-	3 954 388
Income-generating project, West Bank and Gaza (Germany)	966 770	-	966 770	-	-	-	-	-	-	-	966 770
Construction of classrooms, Gaza (Netherlands)	304 749	-	304 749	-	-	-	-	-	-	-	304 749
Women's Programme Centre, literacy and numeracy, West Bank	10 000	-	10 000	-	-	-	-	-	-	-	10 000

STATEMENT XIV (continued)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Upgrading Health Care Provision, Gaza and West Bank	1 662 126	-	1 662 126	13 866	-	-	23 802	-	-	37 668	1 624 458
OP Health Care Beach, Rafa, Doura, Reconstruction/repair of special hardship-case shelters	2 590 723	-	2 590 723	60 781	-	-	167 969	-	-	228 750	2 361 973
Mechanization of refuse removal, Gaza	1 765	-	1 765	-	-	-	-	-	-	-	1 765
Physiotherapy and rehabilitation, Balata Camp, West Bank	-	-	-	-	-	-	-	-	6 133	6 133	(6 133)
Libya Funded Projects, health and education (1988)	168 376	-	168 376	-	-	-	15 169	-	-	15 169	153 207
Construction of Community Centre, Dheished Camp, West Bank	-	-	-	-	-	-	-	-	27 234	27 234	(27 234)
Manichi Social Welfare Foundation, Gaza and West Bank	774	-	774	-	-	-	-	-	-	-	774
Gaza Centre for the Deaf	8 000	-	8 000	-	-	-	-	-	-	-	8 000
Shelter Rehabilitation Unit (Kuwait)	58 565	-	58 565	-	-	-	-	-	-	-	58 565
Shelter Rehabilitation Unit (Italy)	7 481 336	-	7 481 336	-	85 980	-	-	-	-	85 980	7 395 356
Staff costs, occupied territories (Japan)	1 060 742	51 594	1 112 336	85 804	-	-	6 048	-	-	91 852	1 020 484
School toilets construction, Gaza (Germany)	809 071	-	809 071	-	-	-	-	-	-	-	809 071
Libya projects, Gaza and the West Bank	188 031	-	188 031	10 133	-	-	28 118	-	-	38 251	149 780
Al Ahli Hospital, Gaza (United States of America)	-	-	-	-	-	-	-	-	1 085	1 085	(1 085)

STATEMENT XIV (continued)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/ forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1991
AGFUND scholarship and construction	-	-	-	363	-	-	-	-	55 569	55 932	(55 932)
Warehousing, Gaza (GF)	725 000	-	725 000	-	-	-	-	-	-	-	725 000
Warehousing, Gaza (Sweden)	1 276 406	-	1 276 406	8 493	-	-	341 538	-	-	350 031	926 375
Technical department, Gaza and West Bank	-	-	-	-	-	-	1 096	-	606 557	607 653	(607 653)
Al Ahli Hospital, Gaza (Denmark)	81 623	-	81 623	-	-	-	59 800	-	-	59 800	21 823
Sanitation project, Switzerland	456 596	-	456 596	-	-	-	-	-	-	-	456 596
Radda Barnen contribution	151 576	-	151 576	-	-	-	-	-	-	-	151 576
British Save the Children Fund	6 454	-	6 454	-	-	-	-	-	-	-	6 454
CT Scanner Al Ahli Hospital, Gaza	1 634	-	1 634	-	-	-	-	-	-	-	1 634
HIV/AIDS project, WHO	84 582	-	84 582	-	-	-	-	-	-	-	84 582
Women's Programme Centre of Daraj, Gaza	190 070	-	190 070	-	-	-	-	-	-	-	190 070
Orthopaedic surgeon, WHO-funded project	545	-	545	-	-	-	-	-	-	-	545
Women's Programme Centre, Khan Younis (Canada)	164 625	-	164 625	-	-	-	-	-	-	-	164 625
Medical and surgical equipment, Médecins sans frontières	-	-	-	-	-	-	-	-	-	-	-
UNRWA Ladies Group	1 193	-	1 193	-	-	-	-	-	-	-	1 193
Physiotherapy - CIDA	63 752	-	63 752	5 372	-	-	11 350	-	-	16 722	47 030
Consultants	260 976	-	260 976	-	-	-	-	-	-	-	260 976
Compactor Refuse Truck, Am'ari	-	-	-	-	-	-	-	-	100 598	100 598	(100 598)
Women's Programme Centre, Fawwar	-	-	-	-	-	-	-	-	25 475	25 475	(25 475)

STATEMENT XIV (concluded)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligations	Reserve for carry/ forwards	Reserve for goods-in-transit	Income received in advance	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Improvement in Aqabat Jabr Camp, Germany	1 689 232	-	1 689 232	76	-	-	-	-	-	76	1 689 156
Establishment of Women's Programme Centre, Am'ari (Germany)	292 338	-	292 338	-	-	-	-	-	-	-	292 338
Income-generating projects, Gaza (Germany)	10 231	300 731	310 962	-	-	-	-	-	-	-	310 962
Running costs of Jericho Centre of Disabled, West Bank (OXFAM)	-	-	-	-	-	-	-	-	614	614	(614)
UNICEF funds psychotherapy	8 360	-	8 360	382	-	-	-	-	-	382	7 978
In-service training of health professionals (AMMI-WHO)	10 128	-	10 128	4 302	-	-	-	-	-	4 302	5 826
Improved sanitation facilities, West Bank	380 598	-	380 598	-	-	-	-	-	-	-	380 598
Hospital equipment - Habibi (United States of America)	-	-	-	-	-	-	-	-	-	-	-
Upgrading Qalqilia Hospital, West Bank	271 082	-	271 082	-	-	-	-	-	-	-	271 082
Jabalia Health Centre	38	-	38	-	-	-	-	-	-	-	38
WHO Mental Health Project, West Bank	44 942	-	44 942	1 709	-	276	-	-	-	1 985	42 957
Generator for Faria Camp	40 685	-	40 685	-	-	-	-	-	-	-	40 685
Total	26 217 307	352 325	26 569 632	191 281	90 822	276	679 956	-	829 942	1 792 277	24 777 355

SCHEDULE 11

EXPANDED PROGRAMME OF ASSISTANCE

Report on cash contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Canada Income-generating projects in Gaza, West Bank and Jordan	Can $	252 955	252 955	220 346	-	220 346
Canada Second instalment for consultancy services	$	132 306	132 306	132 306	-	132 306
Germany School sanitation, West Bank	$	370 897	370 897	370 897	-	370 897
Germany Income-generating projects: DM 214,510	$	123 149	123 149	123 149	-	123 149
Germany Income-generating projects in the West Bank/Gaza	DM	1 543 228	1 543 228	964 518	-	964 518
Germany Project and programme preparation facility	DM	250 000	250 000	156 250	-	156 250
Germany Bank interest - Income-generating projects, Gaza and the West Bank	$	2 252	2 252	2 252	-	2 252
Germany Bank interest - Sanitation projects, Gaza	$	42 240	42 240	42 240	-	42 240
Germany Bank interest - Improving sanitation facilities, West Bank	$	13 493	13 493	13 493	-	13 493
Germany Bank interest-infrastructure, Aqabat Jabr Camp, West Bank	$	88 935	88 935	88 935	-	88 935
Germany Bank interest-construction of Women's Programme Centre, Amari Camp, West Bank	$	15 235	15 235	15 235	-	15 235

SCHEDULE 11 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Italy Balance as at 1 January 1991: $1,608,880	$	1 641 500	1 641 500	1 641 500	-	1 641 500
Italy Balance as at 1 January 1991	$	8 375 874	7 497 547	7 497 547	878 327	8 375 874
Japan Bank interest, various projects	$	58 300	58 300	58 300	-	58 300
Netherlands F3.0 million (part of $1,682,510)	$	304 749	304 749	304 749	-	304 749
United States of America	$	3 954 380	3 954 380	3 954 380	-	3 954 380
Total for Governments				15 586 097	878 327	16 464 424
Intergovernmental organizations						
European Community:	ECU	210 500	210 500	269 872	-	269 872
Setting up technical department in Gaza						
Warehousing, West Bank	ECU	138 000	-	-	184 000	184 000
Warehousing, Gaza	ECU	400 000	-	-	533 333	533 333
Total for intergovernmental organizations				269 872	717 333	987 205

SCHEDULE 11 (continued)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
APHEDA, Australia Training of Staff Midwives in the West Bank	$	15 610	15 610	15 610	-	15 610
Deutsche Stiftung für UNO DM 20,000 ($13,333) Dheisheh, West Bank and DM 10,000 ($6,250) Khan Younis, Women's Programme Centre, Gaza	DM	30 000	30 000	19 583	-	19 583
Netherlands UNESCO Centre 10,000 unums in gift coupons	$	10 000	10 000	10 000	-	10 000
Norwegian Refugee Council For income-generation in Jordan	$	124 752	124 752	124 752	-	124 752
Save the Children Fund, United Kingdom Maternity Programme in Gaza	$	45 240	45 240	45 240	-	45 240
Soka Gakkai, Japan Balance as at 1 January 1991	$	64 607	64 607	64 607	-	64 607
Total for non-governmental organizations				279 792	-	279 792
United Nations organizations						
UNICEF Physiotheraphy programme, salaries	$	89 000	89 000	89 000	-	89 000
WHO Mental health project in the West Bank	$	77 000	77 000	77 000	-	77 000
Total for United Nations organizations				166 000	-	166 000

SCHEDULE 11 (concluded)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources						
Commune di Pistoia, Italy Purchase of hospital equipment for Jabalia HC, Gaza	$	24 796	24 796	24 796	-	24 796
Total for other sources				24 796	-	24 796
Total, Expanded Programme of Assistance, cash contributions				16 326 557	1 595 660	17 922 217

SCHEDULE 12

EXPANDED PROGRAMME OF ASSISTANCE

Report on in kind contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Non-governmental organizations						
International Islamic Charitable Foundation X-Ray Unit	$	7 348	7 348	7 348	-	7 348
Médecins sans Frontières Kits	$	5 139	5 139	5 139	-	5 139
Total for non-governmental organizations				12 487	-	12 487
United Nations organizations						
UNICEF Physiotheraphy, Gaza and the West Bank	$	125 604	125 604	125 604	-	125 604
WHO Salary of orthopaedic surgeon	$	47 125	47 125	47 125	-	47 125
Total for United Nations organizations				172 729	-	172 729

SCHEDULE 12 (concluded)

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Other sources						
Supplies and marketing (through Mr. Habibi) 1 EEG machine for Community Mental Health Project, Gaza	$	24 752	24 752	24 752	-	24 752
Supplies and marketing (through Mr. Habibi) Heart valves for Makassed Hospital, West Bank	$	139 099	-	-	139 099	139 099
Total for other sources				24 752	139 099	163 851
Total, Expanded Programme of Assistance, in kind contributions (schedule 12)				209 968	139 099	349 067
Total, Expanded Programme of Assistance, cash and in kind contributions (schedules 11 and 12)				16 536 525	1 734 759	18 271 284

STATEMENT XV

GAZA GENERAL HOSPITAL

Income and expenditure for the year ended
31 December 1991

(United States dollars)

1990		Cash	In kind	Total
	INCOME			
	(Payments and deliveries received) (schedule 13)			
697 457	Governments	290 728	-	290 728
805	Other sources	-	-	-
698 262	Total	290 728	-	290 728
	EXPENDITURE			
-	Staff costs	78 746	-	78 746
27 192	Contractual services	547 380	-	547 380
510	Travel	6 391	-	6 391
805	Services	1 207	-	1 207
-	Equipment	6 487	-	6 487
28 507	Total	640 211	-	640 211
699 755	Excess of income over expenditure	(349 483)	-	(349 483)

STATEMENT XVI

GAZA GENERAL HOSPITAL

Assets and liabilities as at 31 December 1991

(United States dollars)

1990			1991
	ASSETS		
669 755	Cash on hand and in banks		2 055 996
	LIABILITIES		
-	Accounts payable		235 119
-	Reserves for goods in transit		605
-			235 724
	RESERVES		
-	Fund balance as at 1 January 1991	669 755	
669 755	Excess of income over expenditure	(349 483)	
-	Reallocation from General Fund	1 500 000	
669 755	Fund balance		1 820 272
669 755			2 055 996

SCHEDULE 13

GAZA GENERAL HOSPITAL

Report on cash contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Spain	$	2 233 344	2 233 344	210 693	-	210 693
Turkey	$	486 753	486 753	43 460	-	43 460
Bank interest on contributions from Governments	$	36 575	36 575	36 575	-	36 575
Total for Governments				290 728	-	290 728
Intergovernmental organizations						
European Community	ECU	1 000 000	-	-	1 333 333	1 333 333
Total for intergovernmental organizations				-	1 333 333	1 333 333
Total, Gaza General Hospital, cash contributions				290 728	1 333 333	1 624 061

STATEMENT XVII

EXTRAORDINARY COSTS - PERSIAN GULF CRISIS

Income and expenditure for the period ended 31 December 1991

(United States dollars)

Project	Fund balance 1 January 1991	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment	Fund balance 31 December 1991
		In cash	In kind	Total	In cash	In kind	Total			
Persian Gulf Crisis										
Miscellaneous expenses	-	-	-	-	855 842	-	855 842	(855 842)	855 842	-
Gas masks	-	-	3 931 835	3 931 835	-	3 931 835	3 931 835	-	-	-
Medical supplies - UNICEF	-	-	49 066	49 066	-	49 066	49 066	-	-	-
Total	-	-	3 980 901	3 980 901	855 842	3 980 901	4 836 743	(855 842)	855 842	-

STATEMENT XVIII

EXTRAORDINARY COSTS - PERSIAN GULF CRISIS

Assets and liabilities as at 31 December 1991

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total	Accounts payable	Reserve for unliquidated obligation	Reserve for carry-forwards	Reserve for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 December 1991
Persian Gulf Crisis										
Extraordinary costs - Gulf situation	-	-	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

SCHEDULE 14

EXTRAORDINARY COSTS - PERSIAN GULF CRISIS

Report on in kind contributions as at 31 December 1991

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments						
Canada 25,000 gas masks	$	379 500	379 500	379 500	-	379 500
Finland 5,000 gas masks	FmK	1 500 000	1 500 000	641 703	-	641 703
France 5,000 gas masks: valued at FF 2,693,000	$	534 325	534 325	534 325	-	534 325
Norway 7,000 gas masks	$	265 650	265 650	265 650	-	265 650
Sweden 18,000 gas masks and related supplies	$	2 110 657	2 110 657	2 110 657	-	2 110 657
Total for Governments				3 931 835	-	3 931 835
United Nations organizations						
UNICEF Medical instruments	$	49 066	49 066	49 066	-	49 066
Total for United Nations organizations				49 066	-	49 066
Total, extraordinary costs - Persian Gulf Crisis, in kind contributions				3 980 901	-	3 980 901
Total, extraordinary costs - Persian Gulf Crisis, cash and in kind contributions				326 594 366	34 710 818	361 305 184

STATEMENT XIX

AREA STAFF PROVIDENT FUND

Income distribution account for the year ended 31 December 1991

(United States dollars)

1990					1991
38 155 036		Balance as at 1 January			45 673 967
		Deduct:			
36 939 563		Interest credited to continuing participants' accounts			44 331 698
1 215 473		Balance			1 342 269
		Add:			
46 548 227		Net investment income (schedule 15)	70 283 490		
-		Balance of exchange rate adjustments	18 684		
-		Income from loans	639 506		
46 548 227				70 941 680	
		Less:			
	330 275	General administration expenses	444 930		
		Less:			
340 321	10 046	Loan scheme administration expenses	65 346	510 276	
46 207 906		Net income			70 431 404
47 423 379		Subtotal			71 773 673
		Deduct:			
1 469 412		Interest paid on credits withdrawn during the year			2 743 149
45 953 967		Balance as at 31 December			69 030 524

STATEMENT XX

AREA STAFF PROVIDENT FUND

Unallocated surplus account for the year ended 31 December 1991

(United States dollars)

1990		1991
2 886	Balance as at 31 December	2 886

STATEMENT XXI

AREA STAFF PROVIDENT FUND

Assets and liabilities as at 31 December 1991

(United States dollars)

1990		1991
	ASSETS	
	Investments:	
129 432 590	Baring International, London	150 057 890
138 919 847	Brinson Partners/Warburg Asset Management, London	76 045 775
142 085 591	Creditanstalt Bankverein, Vienna	148 796 926
-	Fiduciary Trust, London	76 027 847
137 287 566	Worldinvest, London	160 341 866
4 922 983	Loan Scheme	-
-	Security Lending	106 057
552 648 577	TOTAL	611 376 361
	LIABILITIES	
	Continuing participants credits:	
118 208 894	United States dollar credits (Gaza)	127 231 071
43 539 466	United States dollar credits (Lebanon)	45 876 774
57 149 773	United States dollar credits (Syrian Arab Republic)	59 462 917
-	United States dollar credits (Syrian Arab Republic) (voluntary contributions)	1 984 241
71 881 143	United States dollar credits (West Bank)	77 444 028
165 611 089	United States dollar credits (Jordan)	173 981 106
3 453 214	United States dollar credits (UNRWA headquarters branch, Amman)	3 601 652
17 597 071	United States dollar credits (headquarters, Vienna)	18 279 939
477 440 650		507 861 728

STATEMENT XXI (concluded)

1990		1991
	Retirees' credits:	
9 984 810	United States dollar credits (Gaza)	11 328 803
345 145	United States dollar credits (Lebanon)	341 674
6 773 105	United States dollar credits (Syrian Arab Republic)	8 328 596
6 422 458	United States dollar credits (West Bank)	7 997 636
1 195 383	United States dollar credits (Jordan)	1 084 289
437 547	United States dollar credits (UNRWA headquarters branch, Amman)	466 927
1 418 762	United States dollar credits (headquarters, Vienna)	1 386 424
26 577 210		30 934 349
2 579 592	Ex-participants' credits	3 180 969
345 524	Due to UNRWA General Fund	365 905
28 748	Balance of exchange rate adjustments	-
45 673 967	Income available for distribution (statement XIX)	69 030 524
2 886	Unallocated surplus (statement XX)	2 886
48 630 717		72 580 284
552 648 577	TOTAL	611 376 361

SCHEDULE 15

AREA STAFF PROVIDENT FUND

Investments and investment income for the year ended 31 December 1991

(United States dollars)

	Baring International, London	Brinson Partners/ Warburg Asset Management, London	Creditanstalt Bankverein, Vienna	Fiduciary Trust, London	Worldinvest, London	Security lending	Total
Investments as at 1 January	129 432 590	138 919 847	142 085 591	-	137 287 566	-	547 725 594
Add:							
Funding during year	5 100 000	(71 987 192)	(7 500 000)	71 987 192	(4 512 723)	-	(6 912 723)
	134 532 590	66 932 655	134 585 591	71 987 192	132 774 843	-	540 812 871
Gross investment income	16 082 684	9 280 479	14 402 349	4 108 793	27 829 060	106 057	71 809 422
Deduct:							
Investment managers' fees	557 384	167 359	191 014	68 138	262 037	-	1 245 932
Net investment income	15 525 300	9 113 120	14 211 335	4 040 655	27 567 023	106 057	70 563 490
Investments as at 31 December	150 057 890	76 045 775	148 796 926	76 027 847	160 341 866	106 057	611 376 361

Total net investment income as above:	70 563 490
Less custodian fees:	280 000
Income carry-forwards to income distribution account:	70 283 490

SCHEDULE 15 (concluded)

UNRWA PROVIDENT FUND

Percentage breakdown of investment balances as at 31 December 1991

Investments by currency	Baring International	Creditanstalt	Fiduciary Trust	Warburg Asset	Worldinvest	Total
Australian dollar	0.6	0.5	2.9	0.0	0.0	0.6
Austrian schilling	0.0	8.0	0.0	0.0	0.0	2.0
Belgian franc	0.0	2.4	6.5	0.1	0.0	1.4
Canadian dollar	26.6	16.0	0.8	11.3	0.0	12.1
Danish kroner	0.0	3.4	11.2	4.1	0.0	2.8
Deutsche mark	0.0	5.7	3.0	7.0	1.6	3.1
Netherlands guilder	0.0	4.1	0.0	0.0	0.0	1.0
ECU	9.0	3.1	4.2	0.0	0.0	3.6
Finnish markka	0.0	0.5	2.8	0.0	0.0	0.5
French franc	5.6	8.2	7.9	0.4	0.0	4.5
Italian lire	4.1	0.5	0.0	0.0	0.0	1.1
Japanese yen	4.6	0.0	15.8	9.7	10.3	7.0
New Zealand dollar	0.0	0.0	2.5	0.0	0.0	0.3
Norwegian krone	0.0	0.7	0.0	0.0	0.0	0.2
Spanish peseta	7.6	0.0	5.6	1.8	0.0	2.8
Swedish krona	0.0	0.7	0.0	0.0	0.0	0.2
Swiss franc	0.0	0.0	0.0	0.0	0.0	0.0
Syrian pound	0.0	0.0	0.0	0.0	0.0	0.0
Pound sterling	7.2	3.9	3.2	2.2	0.0	3.4
United States dollar	34.8	42.4	33.7	63.4	88.1	53.4
Total	100.0	100.0	100.0	100.0	100.0	100.0
Investments by maturity						
Short-term investments	3.5	11.6	2.7	3.1	28.4	11.5
Bonds	96.5	88.4	97.3	96.9	71.6	88.5
Total	100.0	100.0	100.0	100.0	100.0	100.0

STATEMENT XXII

HEADQUARTERS (VIENNA) AREA STAFF PROVIDENT FUND

Income distribution account for the year ended 31 December 1991

(United States dollars)

1990			1991
-	Balance as at 1 January		-
	Add:		
-	Income adjustment (sale of US$)		12 895
-	Balance		12 895
	Add:		
-	Net investment income (schedule 16)	187 096	
-	Income from loans	1 211	188 307
-	Subtotal		201 202
	Less:		
-	General administration expenses	3 202	
-	Loan scheme administration expenses	331	3 533
-			197 669
	Deduct:		
-	Interest paid on credits withdrawn during the year		280
-	Balance as at 31 December		197 389

STATEMENT XXIII

HEADQUARTERS (VIENNA) AREA STAFF PROVIDENT FUND

Assets and liabilities as at 31 December 1991

(United States dollars)

1990			1991
	ASSETS		
	Investments:		
-	Provident Fund secretariat		2 783 524
	S30,062,057 at 10.80		
-	TOTAL		2 783 524
	LIABILITIES		
	Continuing participants credits:		
-	S credits (headquarters, Vienna)		2 154 746
	S23,271,258 at 10.80		
	Retirees' Credits:		
-	S headquarters (Vienna)		399 026
	S4,309,479 at 10.80		
-	Due to UNRWA General Fund	32 363	
	S349,520 at 10.80		
-	Income available for distribution	197 389	229 752
	S2,131,800 at 10.80 (statement XXII)		
-	TOTAL		2 783 524

SCHEDULE 16

HEADQUARTERS (VIENNA) AREA STAFF PROVIDENT FUND

Investments and investment income for the year ended 31 December 1991

(United States dollars)

		Provident Fund secretariat
Assets transferred to fund		1 624 696
Add:		
Funding during year		971 732
		2 596 428
Add:		
Gross investment income	189 231	
Deduct:		
Investment managers' fees	2 135	
Net investment income		187 096
Investments as at 31 December		2 783 524

SCHEDULE 17

AREA STAFF PROVIDENT FUND AND VIENNA HEADQUARTERS
AREA STAFF PROVIDENT FUND

General administration charges as at 31 December 1991

(United States dollars)

1990		1991
	Provident Fund secretariat	
-	Established posts	205 566
-	Computer equipment	9 903
-	Travel costs	9 654
-	Other costs	3 353
-	Subtotal	228 476
249 369	Other manning table posts	168 062
23 007	Temporary assistant	7 735
10 813	Consultants	-
-	Investment advisory committee	6 285
11 539	Interpreters	8 673
20 437	Travel costs	22 094
383	Entertainment expenses	1 361
14 728	Other charges	5 446
330 276		448 132
	General administration charges have been apportioned to each fund based on the total credits due to participants in each fund as at 31 December 1991, as follows:	
330 276	Area Staff Provident Fund	444 930
-	Vienna Headquarters Area Staff Provident Fund	3 202
330 276		448 132

SCHEDULE 18

AREA STAFF PROVIDENT FUND AND VIENNA HEADQUARTERS
AREA STAFF PROVIDENT FUND

Loan scheme administration charges as at
31 December 1991

(United States dollars)

1990		1991
10 046	Other manning-table posts	65 677
	Loan scheme administration charges have been apportioned to each fund based on loans outstanding as at 31 December 1991, as follows:	
10 046	Area Staff Provident Fund	65 346
-	Vienna Headquarters Area Staff Provident Fund	331
10 046		65 677

ANNEX

Notes to the financial statements

Note 1. Summary of significant accounting policies

(a) The Agency utilizes a system of fund accounting by which it operates the following funds or types of funds:

(i) The General Fund is for the funding of the operating costs of running the Agency's core activities, that is, its regular programmes of education, health and relief services, plus operational and common services, including general management and administration. It receives unearmarked contributions.

(ii) Project funds are divided into two categories: one labelled funded ongoing activities, and the other, capital and special projects. The first category contains activities defined as having an indefinite life and which would be funded out of the Agency's own resources in the absence of special contributions. They are treated in a manner similar to the activities covered under the General Fund. The second category is comprised of funds earmarked for construction projects or for some other capital or special projects, which are usually of a non-recurrent character, such as the procurement of certain equipment. Project funds within this category, which are to cover recurrent costs of extra-regular activities as proposed by the donor(s) do not represent any commitment on the part of the Agency to continue these activities in case contributions would cease.

(iii) The Extraordinary Measures for Lebanon and the Occupied Territory Fund is the result of merging the Lebanon Emergency Fund and the Fund for Extraordinary Measures in the Occupied Territory. It was decided to merge these two funds in 1990 because of the basic similarities in the objectives of each fund. The Lebanon Emergency Fund and the Extraordinary Measures for the Occupied Territory Fund were established in 1987 and 1988, respectively. Both funds were set up to alleviate the hardship of Palestine refugees caused by the civil unrest prevailing throughout these areas of operation.

(iv) The Expanded Programme of Assistance Fund was set up in 1988 in order to improve the environmental conditions of the refugee population in the occupied territory in terms of better housing conditions, new or expanded sewage systems, and so on. It also aims in a limited way at providing the Agency with better facilities to run its education, health and relief programmes in the occupied territory.

(v) The Gaza General Hospital Fund was launched in 1990 to construct a general hospital near Gaza Town. The hospital will provide 232 much-needed hospital beds and other health services, such as outpatient, diagnostic, therapeutic and supporting services.

(vi) The Persian Gulf Crisis Fund was established on a temporary basis in 1991 to cover extraordinary costs caused by the Persian Gulf crisis. This fund lapsed on 31 December 1991.

(vii) The Area Staff Provident Fund was set up to provide a retirement fund for area staff members on their separation. Contributions to this fund are made both by the Agency and by the area staff members themselves.

(b) A contribution that has been accepted and donated for a particular purpose and thus attributed to a specific project fund or to the Extraordinary Measures in Lebanon and the Occupied Territories cannot be transferred to any other fund without the donor's consent. Neither can the Provident Fund nor any part of it be used for any other purpose than the one for which the fund was established.

However, contributions to the General Fund that are received without restrictions regarding their use can - if the financial situation so permits and the Commissioner-General deems it appropriate - be used to fund such projects for which special donations are sought but not found. In such cases, part of the contributions to the General Fund can be reallocated to other funds. The Agency's system of fund accounting provides a full identification of income and expenditure by purpose and the complete separation of the assets and liabilities of each fund. Contributions or allocations to funds other than the General Fund are attributed to individual prefixes, which are kept as distinct financial and accounting entities with separate double-entry groups of accounts. Separate financial statements are prepared for these funds.

(c) The Agency's income and assets arising from contributions are recognized on the cash basis of accounting. This represents 95 per cent of the Agency's total income. However, income arising from miscellaneous sources, that is, bank interest, exchange rate gains and other miscellaneous income are recognized on the accrual basis of accounting. The Agency's expenditure and liabilities are also recognized on the accrual basis of accounting. This is in line with the Agency's policy of basing its accounts on the premise of a going concern and on the principle of prudence. Contributions are recorded at donor's valuation. The difference between donor's valuation and market value, if any, is shown in the accounts as excess valuation.

(d) Outstanding pledges at 31 December 1991. As at 31 December 1991, pledges amounting to $34,710,818 were outstanding, as follows:

	Cash	In kind	Total
		(United States dollars)	
General Fund	2 398 248	12 864 667	15 262 915
Funded ongoing activities	3 799 153	2 166 776	5 965 929
Capital and special projects	1 305 997	-	1 305 997
EMLOT	2 250 038	6 857 847	9 107 885
EPA	1 595 660	139 099	1 734 759
Gaza Hospital	1 333 333	-	1 333 333
	12 682 429	22 028 389	34 710 818

Up to 15 March 1992, $14,154,073 of the above amount had been received (cash $8,885,404; in kind $5,268,669).

(e) The financial period of the Agency is the calendar year, but from 1992-1993 the Agency has moved over to biennium accounting in line with most other United Nations organizations.

(f) The accounts of the Agency are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction, using UNRWA book exchange rates. At the end of the financial period, assets and liabilities not in United States dollars are reflected in United States dollars at the then applicable rates of exchange. Gains or losses on exchange of currencies are treated as an addition to or deduction from income.

(g) Costs for the purchases of all kinds of supplies are immediately charged to expenditure at the time the goods are received and paid for. As a consequence, stocks or inventories are not included as assets in any of the Agency's funds. (However, an exception is made for the production units, the reason for which is explained below.) Although the Agency's stocks and inventories are not treated as assets, stock records and a strict inventory control are maintained. The approximate value of the Agency's stocks and inventories based on the historical procurement costs as at 31 December 1991 amounted to $29.3 million.

(h) The Agency has four production units, which are all meant to be self-supporting. These are the Printing Unit which is located at Beirut while the Embroidery Centre, the Carpentry Unit and the Contracting Section are all in Gaza. Up to and including 1987, these units were part of the General Fund. As from 1988, they have been set up as separate projects to be governed

by a new set of instructions (Finance Technical Instruction No. 41), which will enable management to better control these units and assess their performance. For such assessment the recording of stocks on hand is indispensable. Therefore, as an exception to the Agency's accounting policies, stocks appear as assets in the accounts of the production units. The value of such stocks is approximately 4.2 per cent of the total stockholdings of the Agency.

(i) Provision for staff separation and repatriation costs. A provision is made in the budget for separation and repatriation payments to staff members who will leave the Agency during the financial period. Reserves have not been established for separation and repatriation for future years, as such payments would be expected to be met from future income and operating reserves. The accumulated termination benefits as at 31 December 1991 are estimated at about $100 million.

General Fund

Note 2. Accounts receivable (statement III)

Accounts receivable reported in statement III do not include claims against Governments for, inter alia, damages to Agency property amounting to $16,482,448. They are in the nature of memorandum accounts. As the collection of these claims is considered doubtful, a provision of 100 per cent has been set up against these claims.

Note 3. Reserve for unliquidated obligations (statement III)

The reserve for unliquidated obligations is a reserve for budgeted items for which a contract has been issued not later than at the year end, but for which the goods or services have not yet been received.

These items which have been charged to the current year's or prior year's expenditure, comprise:

	United States dollars
In current year	2 926 778
In prior years	-
	2 926 778

This reserve will be liquidated as and when disbursements are made.

Note 4. Reserve for goods-in-transit (statement III)

The reserve for goods-in-transit is a reserve for purchase orders raised prior to the year end, but for which the related goods have not been received.

Note 5. Reserve for carry-forwards (statement III)

The reserve for carry-forwards is a reserve for items budgeted in the current year for which justification has been given for them to be charged to the current year's expenditure.

Note 6. Contingent liabilities

The Agency may have contingent liabilities of a material but undeterminable amount in respect of certain claims for subsidies by Governments. In addition, in connection with a dispute with a supplier, which is still unresolved, there is a contingent liability to the extent of $225,000.

Note 7. Fixed assets

(a) Fixed assets are not reported in statement III, Assets and liabilities. They are summarized below at original cost values:

	United States dollars
Vehicles (excluding those surveyed, but not yet disposed)	13 332 430
Other equipment	24 634 785
Land owned by UNRWA	51 248
Buildings on land owned by UNRWA	422 031
	38 440 494

(b) The Agency has only the right of current occupancy of buildings (schools, training centres, ration distribution centres, clinics, warehouses and other installations) constructed by it on land owned by Governments or leased from private owners. The total cost of construction of such buildings (including the cost of financing purchase of land by local Governments in certain cases and of compensation to private landowners of leased land) to 31 December 1991 is $88,849,473.

(c) The Agency has also constructed refugee shelters at a total cost of $9,543,131 on land owned by Governments or by individuals. The legal status of these shelters is uncertain.

Area Staff Provident Fund

Note 8. Continuing participants' and retirees' credits (statements XXI and XXIII)

(a) The Headquarters (Vienna) Area Staff Provident Fund was set up on 1 January 1991 in response to requests from Vienna-based staff members, to avoid exchange rate risks. At 31 December 1991, the Fund amounted to S30,062,056 equivalent to US$ 2,783,524 at the UNRWA book exchange rate of S10.80 = $1 for accounts closure purposes.

(b) During the year, the remaining credits of the United States-dollar-denominated Fund held in Jordanian dinars were converted to United States dollars. All credits in this Fund are now denominated in United States dollars.

(c) The continuing participants' credits and the retirees' credits are held in United States dollars and Austrian schillings, dependent upon which Fund the staff member has elected to join.

(d) During the year one investment manager was replaced (Brinson Partners) and the account was split between two new managers (Warburg Asset Management and Fiduciary Trust), making a total of five managers for the United States-dollar-denominated Fund.

Note 9. Investments and investment income (statements XIX and XXII and schedules 15 and 16)

(a) The assets of the Fund are managed by professional investment management groups. These investments are valued at cost or market value, whichever is lower. Based on this principle, all portfolios are valued at cost. This results in valuation of $611,376,367 for the dollar fund and $2,783,524 for the Austrian schilling fund. However, all the investment managers base their valuations on market value which, at 31 December 1991, was $630,807,738 for the dollar fund and $2,783,524 for the Austrian schilling fund.

(b) Because of the difference in valuation, as well as the different accounting treatment of accrued management fees, the investment figures at year-end differ from the figures indicated by the global custodian.

(c) The loan scheme, which enables Provident Fund participants to borrow money from the Fund, was changed in 1991 to allow participants to borrow from their own credits. No interest is charged on the loan, but a one-time administrative charge of 2.5 per cent is deducted from the loan taken. The costs of administering the scheme this year amounted to $65,677.

Note 10. Contributions and funding - Area Staff Provident Fund (statement XXI and schedule 15)

Funds drawn from the investment managers was $5,250,000. This figure essentially represents the difference between total Agency's and participants' contributions received and payments made by the Agency on behalf of the Area Staff Provident Fund. This interrelationship is detailed below:

	United States dollars
Contributions during the year	33 467 391
Add:	
Transfers, lump sums, less withdrawals and reinstatements	1 248 568
	34 715 959
Less:	
Overfunding by the General Fund as at 1 January 1991	345 524
	34 370 435
Less:	
Payments made from the General Fund during the year	39 986 340
	5 615 905
Less:	
Funds drawn from the investment managers to the General Fund during the year	5 250 000
Overfunding by the General Fund as at 31 December 1991	365 905

Note 11. Contributions and funding - Headquarters (Vienna) Area Staff Provident Fund (statement XXIII and schedule 16)

During the year an amount of S28.0 million (equivalent to $2.6 million) was given for investment purposes. This figure essentially represents the difference between total Agency and participant contributions received and

payments made by the Agency on behalf of the Headquarters Vienna Area Staff Provident Fund. This interrelationship is detailed below:

	United States dollars
Contributions during the year	2 491 576
Add:	
Adjustments during the year	155 010
	2 646 586
Less:	
Payments made from the General Fund during the year	82 521
	2 564 065
Less:	
Funding to investment manager from the General Fund during the year	2 596 428
Overfunding by the General Fund as at 31 December 1991	32 363

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